

Michigan

1997

Issued August 1999

EC97S61A-MI

1997 Economic Census

Educational Services

Geographic Area Series



U S C E N S U S B U R E A U

Helping You Make Informed Decisions

U.S. Department of Commerce
Economics and Statistics Administration
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Introduction to the Economic Census

PURPOSES AND USES OF THE ECONOMIC CENSUS

The economic census is the major source of facts about the structure and functioning of the Nation's economy. It provides essential information for government, business, industry, and the general public. Title 13 of the United States Code (Sections 131, 191, and 224) directs the Census Bureau to take the economic census every 5 years, covering years ending in 2 and 7.

The economic census furnishes an important part of the framework for such composite measures as the gross domestic product estimates, input/output measures, production and price indexes, and other statistical series that measure short-term changes in economic conditions. Specific uses of economic census data include the following:

- Policymaking agencies of the Federal Government use the data to monitor economic activity and assess the effectiveness of policies.
- State and local governments use the data to assess business activities and tax bases within their jurisdictions and to develop programs to attract business.
- Trade associations study trends in their own and competing industries, which allows them to keep their members informed of market changes.
- Individual businesses use the data to locate potential markets and to analyze their own production and sales performance relative to industry or area averages.

ALL-NEW INDUSTRY CLASSIFICATIONS

Data from the 1997 Economic Census are published primarily on the basis of the North American Industry Classification System (NAICS), unlike earlier censuses, which were published according to the Standard Industrial Classification (SIC) system. NAICS is in the process of being adopted in the United States, Canada, and Mexico. Most economic census reports cover one of the following NAICS sectors:

21	Mining
22	Utilities
23	Construction
31-33	Manufacturing
42	Wholesale Trade
44-45	Retail Trade
48-49	Transportation and Warehousing
51	Information

52	Finance and Insurance
53	Real Estate and Rental and Leasing
54	Professional, Scientific, and Technical Services
55	Management of Companies and Enterprises
56	Administrative and Support and Waste Management and Remediation Services
61	Educational Services
62	Health Care and Social Assistance
71	Arts, Entertainment, and Recreation
72	Accommodation and Foodservices
81	Other Services (except Public Administration)

(Not listed above are the Agriculture, Forestry, Fishing, and Hunting sector (NAICS 11), partially covered by the census of agriculture conducted by the U.S. Department of Agriculture, and the Public Administration sector (NAICS 92), covered by the census of governments conducted by the Census Bureau.)

The 20 NAICS sectors are subdivided into 96 subsectors (three-digit codes), 313 industry groups (four-digit codes), and, as implemented in the United States, 1170 industries (five- and six-digit codes).

RELATIONSHIP TO SIC

While many of the individual NAICS industries correspond directly to industries as defined under the SIC system, most of the higher level groupings do not. Particular care should be taken in comparing data for retail trade, wholesale trade, and manufacturing, which are sector titles used in both NAICS and SIC, but cover somewhat different groups of industries. The industry definitions discuss the relationships between NAICS and SIC industries. Where changes are significant, it will not be possible to construct time series that include data for points both before and after 1997.

For 1997, data for auxiliary establishments (those functioning primarily to manage, service, or support the activities of their company's operating establishments, such as a central administrative office or warehouse) will not be included in the sector-specific reports. These data will be published separately.

GEOGRAPHIC AREA CODING

Accurate and complete information on the physical location of each establishment is required to tabulate the census data for the states, metropolitan areas (MAs), counties, parishes, and corporate municipalities including cities, towns, villages, and boroughs. Respondents were

required to report their physical location (street address, municipality, county, and state) if it differed from their mailing address. For establishments not surveyed by mail (and those single-establishment companies that did not provide acceptable information on physical location), location information from Internal Revenue Service tax forms is used as a basis for coding.

BASIS OF REPORTING

The economic census is conducted on an establishment basis. A company operating at more than one location is required to file a separate report for each store, factory, shop, or other location. Each establishment is assigned a separate industry classification based on its primary activity and not that of its parent company.

DOLLAR VALUES

All dollar values presented are expressed in current dollars; i.e., 1997 data are expressed in 1997 dollars, and 1992 data, in 1992 dollars. Consequently, when making comparisons with prior years, users of the data should consider the changes in prices that have occurred.

All dollar values are shown in thousands of dollars.

AVAILABILITY OF ADDITIONAL DATA

Reports in Print and Electronic Media

All results of the 1997 Economic Census are available on the Census Bureau Internet site (www.census.gov) and on compact discs (CD-ROM) for sale by the Census Bureau. Unlike previous censuses, only selected highlights are published in printed reports. For more information, including a description of electronic and printed reports being issued, see the Internet site, or write to U.S. Census Bureau, Washington, DC 20233-8300, or call Customer Services at 301-457-4100.

Special Tabulations

Special tabulations of data collected in the 1997 Economic Census may be obtained, depending on availability of time and personnel, in electronic or tabular form. The data will be summaries subject to the same rules prohibiting disclosure of confidential information (including name, address, kind of business, or other data for individual business establishments or companies) that govern the regular publications.

Special tabulations are prepared on a cost basis. A request for a cost estimate, as well as exact specifications on the type and format of the data to be provided, should be directed to the Chief of the division named below, U.S. Census Bureau, Washington, DC 20233-8300. To discuss a special tabulation before submitting specifications, call the appropriate division:

Manufacturing and Construction Division	301-457-4673
Service Sector Statistics Division	301-457-2668

HISTORICAL INFORMATION

The economic census has been taken as an integrated program at 5-year intervals since 1967 and before that for 1954, 1958, and 1963. Prior to that time, individual components of the economic census were taken separately at varying intervals.

The economic census traces its beginnings to the 1810 Decennial Census, when questions on manufacturing were included with those for population. Coverage of economic activities was expanded for the 1840 Decennial Census and subsequent censuses to include mining and some commercial activities. The 1905 Manufactures Census was the first time a census was taken apart from the regular decennial population census. Censuses covering retail and wholesale trade and construction industries were added in 1930, as were some covering service trades in 1933. Censuses of construction, manufacturing, and the other business service censuses were suspended during World War II.

The 1954 Economic Census was the first census to be fully integrated: providing comparable census data across economic sectors, using consistent time periods, concepts, definitions, classifications, and reporting units. It was the first census to be taken by mail, using lists of firms provided by the administrative records of other Federal agencies. Since 1963, administrative records also have been used to provide basic statistics for very small firms, reducing or eliminating the need to send them census questionnaires.

The range of industries covered in the economic censuses expanded between 1967 and 1992. The census of construction industries began on a regular basis in 1967, and the scope of service industries, introduced in 1933, was broadened in 1967, 1977, and 1987. While a few transportation industries were covered as early as 1963, it was not until 1992 that the census broadened to include all of transportation, communications, and utilities. Also new for 1992 was coverage of financial, insurance, and real estate industries. With these additions, the economic census and the separate census of governments and census of agriculture collectively covered roughly 98 percent of all economic activity.

Printed statistical reports from the 1992 and earlier censuses provide historical figures for the study of long-term time series and are available in some large libraries. All of the census reports printed since 1967 are still available for sale on microfiche from the Census Bureau. CD-ROMs issued from the 1987 and 1992 Economic Censuses contain databases including nearly all data published in print, plus additional statistics, such as ZIP Code statistics, published only on CD-ROM.

SOURCES FOR MORE INFORMATION

More information about the scope, coverage, classification system, data items, and publications for each of the economic censuses and related surveys is published in the *Guide to the 1997 Economic Census and Related Statistics* at www.census.gov/econguide. More information on the methodology, procedures, and history of the censuses will be published in the *History of the 1997 Economic Census* at www.census.gov/econ/www/history.html.

ABBREVIATIONS AND SYMBOLS

The following abbreviations and symbols are used with the 1997 Economic Census data:

A	Standard error of 100 percent or more.
D	Withheld to avoid disclosing data of individual companies; data are included in higher level totals.
F	Exceeds 100 percent because data include establishments with payroll exceeding revenue.
N	Not available or not comparable.
Q	Revenue not collected at this level of detail for multiestablishment firms.
S	Withheld because estimates did not meet publication standards.

V	Represents less than 50 vehicles or .05 percent.
X	Not applicable.
Y	Disclosure withheld because of insufficient coverage of merchandise lines.
Z	Less than half the unit shown.
a	0 to 19 employees.
b	20 to 99 employees.
c	100 to 249 employees.
e	250 to 499 employees.
f	500 to 999 employees.
g	1,000 to 2,499 employees.
h	2,500 to 4,999 employees.
i	5,000 to 9,999 employees.
j	10,000 to 24,999 employees.
k	25,000 to 49,999 employees.
l	50,000 to 99,999 employees.
m	100,000 employees or more.
p	10 to 19 percent estimated.
q	20 to 29 percent estimated.
r	Revised.
s	Sampling error exceeds 40 percent.
nec	Not elsewhere classified.
nsk	Not specified by kind.
–	Represents zero (page image/print only).
(CC)	Consolidated city.
(IC)	Independent city.

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Educational Services

SCOPE

The Educational Services sector (sector 61) comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

Data for this sector are shown for establishments of firms subject to Federal income tax and separately of firms which are exempt from Federal income tax under provisions of the Internal Revenue Code.

Many of the "kinds of business or operation" included in this sector are not thought of as commercial businesses and the terms (such as "business," "establishment," and "firm") used to describe them may not be descriptive of such services. However, these terms are applied to all "kinds of business or operation" in order to maintain conformity in the measures of the production and delivery of goods and services and in the presentation of data.

The basic tabulations for this sector do not include data for establishments which are auxiliary (primary function is providing a service, such as warehousing or bookkeeping) to service establishments within the same organization. Data for auxiliaries are presented separately.

GENERAL

A list of reports that provide statistics on sector 61 follows.

Geographic area reports. There is a separate report for each state, the District of Columbia, and the United States. For establishments of firms subject to Federal income tax, each state report presents general statistics on number of

establishments, receipts, payroll, and employment by kind of business for the state, metropolitan areas (MAs), counties, and places with 2,500 inhabitants or more. Greater kind-of-business detail is shown for larger areas. For establishments of firms exempt from Federal income tax, each state report presents statistics on number of establishments, revenue, expenses, payroll, and employment by kind of business, for the state and MAs. Greater kind-of-business detail is shown for larger areas.

The United States report presents data for the United States as a whole for establishments with payroll of firms subject to Federal income tax, as well as those exempt from Federal income tax, for detailed kind-of-business classifications.

Sources of receipts or revenue report. This report presents sources of receipts or revenue data for establishments with payroll by kind of business. Data are presented for the United States and states.

Establishment and firm size (including legal form of organization) report. This report presents receipts/revenue, payroll, and employment data for the United States by receipts/revenue size, by employment size, and by legal form of organization for establishments; and receipts/revenue size (including concentration by largest firms), by employment size, and by number of establishments operated (single units and multiunits) for firms.

Miscellaneous subjects report. This report presents data for establishments with payroll for a variety of industry-specific questions. Presentation of data varies by kind of business.

ZIP Code report. This report presents data for establishments with payroll by United States ZIP Code.

GEOGRAPHIC AREAS COVERED

The level of geographic detail varies by report. Data may be presented for:

1. The United States as a whole.
2. States and the District of Columbia.
3. Consolidated metropolitan statistical areas (CMSAs) and primary metropolitan statistical areas (PMSAs) defined by the Office of Management and Budget (OMB) as of June 30, 1997. A CMSA is an area used to

facilitate the presentation and analysis of data for large concentrations of metropolitan populations. It includes two or more contiguous PMSAs which have a population of at least 1,000,000 (according to the 1990 Census of Population or subsequent special census) and which meet specific criteria of urban character and of social and economic integration.

4. Metropolitan statistical areas (MSAs) defined by the OMB as of June 30, 1997. An MSA is an integrated economic and social unit with a population nucleus of at least 50,000 inhabitants (according to the 1990 Census of Population or subsequent special census). Each MSA consists of one or more counties meeting standards of metropolitan character. In New England, cities and towns rather than counties are the component geographic units.
5. Areas within the state outside metropolitan areas (MAs).
6. Counties and county equivalents defined as of January 1, 1997. Counties are the primary divisions of states, except in Louisiana where they are called parishes and in Alaska where they are called boroughs and census areas. Maryland, Missouri, Nevada, and Virginia have one place or more that is independent of any county organization and constitutes primary divisions of their states. These places are treated as counties and as places.
7. Consolidated cities defined as of January 1, 1997. Consolidated cities are consolidated governments which consist of separately incorporated municipalities.
8. Municipalities of 2,500 inhabitants or more defined as of January 1, 1997. These are areas of significant population incorporated as cities, boroughs, villages, or towns according to the 1990 Census of Population

or subsequent special census. For the economic census, boroughs and census areas in Alaska and boroughs in New York are not included in this category.

9. Special economic urban areas (SEUAs), which include townships in Michigan, New Jersey, and Pennsylvania, and towns in New York, Wisconsin, and the six New England states with 10,000 inhabitants or more (according to the 1990 Census of Population or subsequent special census).

COMPARABILITY OF THE 1992 AND 1997 CENSUSES

The 1997 Economic Census is the first census to present data based on the new North American Industry Classification System (NAICS). Previous census data were presented according to the Standard Industrial Classification (SIC) system developed some 60 years ago. Due to this change, comparability between census years may be limited. Comparative statistics will be included as part of the Core Business Statistics Reports.

DISCLOSURE

In accordance with Federal law governing census reports (Title 13 of the United States Code), no data are published that would disclose the operations of an individual establishment or business. However, the number of establishments in a kind-of-business classification is not considered a disclosure; therefore, this information may be released even though other information is withheld.

AVAILABILITY OF MORE FREQUENT ECONOMIC DATA

The Census Bureau conducts the Service Annual Survey (SAS) each year. This survey, while providing more frequent observations, yields less kind-of-business and geographic detail than the economic census. In addition, the County Business Patterns program offers annual statistics on the number of establishments, employment, and payroll classified by industry within each county.

Table 1a. Summary Statistics for Firms Subject to Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MICHIGAN								
61	Educational services	995	375 075	132 056	28 796	6 467	23.2	11.1
611	Educational services	995	375 075	132 056	28 796	6 467	23.2	11.1
6114	Business schools, & computer & management training	209	146 647	52 656	11 598	1 763	16.8	12.8
61141	Business & secretarial schools	16	14 745	5 465	1 228	337	18.2	53.8
611410	Business & secretarial schools	16	14 745	5 465	1 228	337	18.2	53.8
61142	Computer training	90	68 792	25 681	5 926	779	18.6	11.8
611420	Computer training	90	68 792	25 681	5 926	779	18.6	11.8
61143	Professional & management development training	103	63 110	21 510	4 444	647	14.5	4.3
611430	Professional & management development training	103	63 110	21 510	4 444	647	14.5	4.3
6115	Technical & trade schools	186	79 168	27 430	6 234	1 232	17.7	12.8
61151	Technical & trade schools	186	79 168	27 430	6 234	1 232	17.7	12.8
611511	Cosmetology & barber schools	71	17 404	6 267	1 482	452	8.5	35.4
611512	Flight training	19	D	D	D	c	D	D
611513	Apprenticeship training	12	D	D	D	b	D	D
611519	Other trade & technical schools	84	35 581	13 223	2 889	584	28.9	8.3
6116	Other schools & instruction	504	100 549	30 230	6 855	2 833	39.3	9.5
61161	Fine arts schools	206	28 503	7 772	1 945	1 016	38.2	8.2
611610	Fine arts schools	206	28 503	7 772	1 945	1 016	38.2	8.2
6116101	Dance schools (including children's & professionals)	182	26 080	7 160	1 825	975	34.5	8.5
6116102	Art, drama, & music schools	24	2 423	612	120	41	77.8	5.5
61162	Sports & recreation instruction	121	24 120	6 909	1 400	631	57.9	13.7
611620	Sports & recreation instruction	121	24 120	6 909	1 400	631	57.9	13.7
61163	Language schools	15	7 550	3 077	729	321	10.6	17.8
611630	Language schools	15	7 550	3 077	729	321	10.6	17.8
61169	All other schools & instruction	162	40 376	12 472	2 781	865	34.4	6.3
611691	Exam preparation & tutoring	47	11 440	3 300	774	359	47.6	1.1
611692	Automobile driving schools	49	6 972	3 140	681	223	32.2	6.9
611699	All other miscellaneous schools & instruction	66	21 964	6 032	1 326	283	28.2	8.9
6117	Educational support services	96	48 711	21 740	4 109	639	18.4	6.4
61171	Educational support services	96	48 711	21 740	4 109	639	18.4	6.4
611710	Educational support services	96	48 711	21 740	4 109	639	18.4	6.4

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 1b. Summary Statistics for Firms Exempt From Federal Income Tax for the State: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
MICHIGAN									
61	Educational services	153	309 344	291 930	32 684	7 192	1 232	3.9	6.3
611	Educational services	153	309 344	291 930	32 684	7 192	1 232	3.9	6.3
6114	Business schools, & computer & management training ..	6	5 537	5 197	1 401	310	30	9.3	.3
61142	Computer training	1	D	D	D	D	a	D	D
611420	Computer training	1	D	D	D	D	a	D	D
61143	Professional & management development training	5	D	D	D	D	b	D	D
611430	Professional & management development training ..	5	D	D	D	D	b	D	D
6115	Technical & trade schools	41	268 035	252 354	19 145	3 855	459	2.3	3.2
61151	Technical & trade schools	41	268 035	252 354	19 145	3 855	459	2.3	3.2
611512	Flight training	1	D	D	D	D	a	D	D
611513	Apprenticeship training	26	D	D	D	D	c	D	D
611519	Other trade & technical schools	14	D	D	D	D	e	D	D
6116	Other schools & instruction	96	26 174	24 699	9 408	2 290	632	16.7	39.9
61161	Fine arts schools	15	2 264	2 077	579	142	70	14.3	65.6
611610	Fine arts schools	15	2 264	2 077	579	142	70	14.3	65.6
6116101	Dance schools (including children's & professionals)	4	442	444	188	48	24	—	5.0
6116102	Art, drama, & music schools	11	1 822	1 633	391	94	46	17.8	80.4
61162	Sports & recreation instruction	20	4 229	4 128	482	84	41	19.2	58.5
611620	Sports & recreation instruction	20	4 229	4 128	482	84	41	19.2	58.5
61163	Language schools	1	D	D	D	D	a	D	D
611630	Language schools	1	D	D	D	D	a	D	D
61169	All other schools & instruction	60	D	D	D	D	f	D	D
611691	Exam preparation & tutoring	18	5 072	4 705	2 476	655	238	13.6	21.4
611692	Automobile driving schools	1	D	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	41	D	D	D	D	e	D	D
6117	Educational support services	10	9 598	9 680	2 730	737	111	10.0	5.9
61171	Educational support services	10	9 598	9 680	2 730	737	111	10.0	5.9
611710	Educational support services	10	9 598	9 680	2 730	737	111	10.0	5.9

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BENTON HARBOR, MI MSA								
61	Educational services	16	6 436	1 859	401	85	43.9	6.5
611	Educational services	16	6 436	1 859	401	85	43.9	6.5
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 944	340	59	26	91.7	4.5
61169	All other schools & instruction	4	D	D	D	a	D	D

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DETROIT—ANN ARBOR—FLINT, MI CMSA								
61	Educational services	665	299 958	106 166	22 903	4 717	19.5	10.7
611	Educational services	665	299 958	106 166	22 903	4 717	19.5	10.7
6114	Business schools, & computer & management training	149	124 865	43 807	9 550	1 447	13.6	13.6
61141	Business & secretarial schools	13	14 014	5 235	1 179	328	16.7	56.6
611410	Business & secretarial schools	13	14 014	5 235	1 179	328	16.7	56.6
61142	Computer training	66	54 957	19 058	4 409	549	16.2	14.0
611420	Computer training	66	54 957	19 058	4 409	549	16.2	14.0
61143	Professional & management development training	70	55 894	19 514	3 962	570	10.2	2.4
611430	Professional & management development training	70	55 894	19 514	3 962	570	10.2	2.4
6115	Technical & trade schools	117	58 642	20 266	4 553	794	15.0	9.3
61151	Technical & trade schools	117	58 642	20 266	4 553	794	15.0	9.3
611511	Cosmetology & barber schools	35	8 167	3 025	666	208	11.1	21.0
611512	Flight training	12	D	D	D	b	D	D
611513	Apprenticeship training	10	D	D	D	b	D	D
611519	Other trade & technical schools	60	25 689	9 765	2 123	427	27.1	10.6
6116	Other schools & instruction	339	74 701	22 959	5 154	1 954	35.0	9.7
61161	Fine arts schools	132	20 074	5 591	1 375	660	40.5	8.8
611610	Fine arts schools	132	20 074	5 591	1 375	660	40.5	8.8
6116101	Dance schools (including children's & professionals)	115	18 128	5 130	1 278	626	35.9	9.1
6116102	Art, drama, & music schools	17	1 946	461	97	34	83.0	5.4
61162	Sports & recreation instruction	81	16 563	4 775	917	367	53.6	15.2
611620	Sports & recreation instruction	81	16 563	4 775	917	367	53.6	15.2
61163	Language schools	14	D	D	D	e	D	D
611630	Language schools	14	D	D	D	e	D	D
61169	All other schools & instruction	112	D	D	D	f	D	D
611691	Exam preparation & tutoring	29	6 966	2 217	545	217	38.2	1.5
611692	Automobile driving schools	35	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	48	D	D	D	c	D	D
6117	Educational support services	60	41 750	19 134	3 646	522	15.9	5.6
61171	Educational support services	60	41 750	19 134	3 646	522	15.9	5.6
611710	Educational support services	60	41 750	19 134	3 646	522	15.9	5.6
Ann Arbor, MI PMSA								
61	Educational services	95	25 801	8 882	1 919	525	35.7	9.6
611	Educational services	95	25 801	8 882	1 919	525	35.7	9.6
6114	Business schools, & computer & management training	19	7 396	3 023	601	50	25.5	3.1
61143	Professional & management development training	13	D	D	D	b	D	D
611430	Professional & management development training	13	D	D	D	b	D	D
6115	Technical & trade schools	13	3 239	1 315	270	53	45.5	10.7
61151	Technical & trade schools	13	3 239	1 315	270	53	45.5	10.7
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	53	11 945	3 663	864	400	44.1	15.9
61161	Fine arts schools	15	1 654	482	112	79	26.8	11.8
611610	Fine arts schools	15	1 654	482	112	79	26.8	11.8
6116101	Dance schools (including children's & professionals)	12	1 613	462	109	77	24.9	12.1
61162	Sports & recreation instruction	18	3 945	1 029	202	109	75.3	20.2
611620	Sports & recreation instruction	18	3 945	1 029	202	109	75.3	20.2
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	15	D	D	D	c	D	D
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
6117	Educational support services	10	3 221	881	184	22	18.2	—
61171	Educational support services	10	3 221	881	184	22	18.2	—
611710	Educational support services	10	3 221	881	184	22	18.2	—

See footnotes at end of table.

Table 2a. Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DETROIT—ANN ARBOR—FLINT, MI CMSA—Con.								
Detroit, MI PMSA								
61	Educational services	531	268 018	95 225	20 536	4 020	17.5	10.2
611	Educational services	531	268 018	95 225	20 536	4 020	17.5	10.2
6114	Business schools, & computer & management training	125	117 181	40 740	8 948	1 396	12.7	14.3
61141	Business & secretarial schools	13	14 014	5 235	1 179	328	16.7	56.6
611410	Business & secretarial schools	13	14 014	5 235	1 179	328	16.7	56.6
61142	Computer training	59	53 753	18 618	4 309	533	14.3	14.3
611420	Computer training	59	53 753	18 618	4 309	533	14.3	14.3
61143	Professional & management development training	53	49 414	16 887	3 460	535	9.7	2.2
611430	Professional & management development training	53	49 414	16 887	3 460	535	9.7	2.2
6115	Technical & trade schools	91	51 954	17 885	4 031	670	12.6	7.1
61151	Technical & trade schools	91	51 954	17 885	4 031	670	12.6	7.1
611511	Cosmetology & barber schools	25	D	D	D	c	D	D
611512	Flight training	7	D	D	D	b	D	D
611513	Apprenticeship training	9	D	D	D	b	D	D
611519	Other trade & technical schools	50	22 751	8 604	1 897	383	23.7	12.0
6116	Other schools & instruction	268	61 000	18 791	4 188	1 476	32.7	7.7
61161	Fine arts schools	110	17 684	4 932	1 229	558	40.2	8.7
611610	Fine arts schools	110	17 684	4 932	1 229	558	40.2	8.7
6116101	Dance schools (including children's & professionals)	96	15 779	4 491	1 135	526	35.1	9.0
6116102	Art, drama, & music schools	14	1 905	441	94	32	82.6	5.6
61162	Sports & recreation instruction	60	12 441	3 680	698	249	46.0	13.9
611620	Sports & recreation instruction	60	12 441	3 680	698	249	46.0	13.9
61163	Language schools	9	D	D	D	c	D	D
611630	Language schools	9	D	D	D	c	D	D
61169	All other schools & instruction	89	D	D	D	e	D	D
611691	Exam preparation & tutoring	20	D	D	D	c	D	D
611692	Automobile driving schools	31	5 000	2 436	529	155	17.7	2.2
611699	All other miscellaneous schools & instruction	38	15 504	3 758	860	156	23.2	4.4
6117	Educational support services	47	37 883	17 809	3 369	478	15.1	6.2
61171	Educational support services	47	37 883	17 809	3 369	478	15.1	6.2
611710	Educational support services	47	37 883	17 809	3 369	478	15.1	6.2
Flint, MI PMSA								
61	Educational services	39	6 139	2 059	448	172	37.4	34.0
611	Educational services	39	6 139	2 059	448	172	37.4	34.0
6115	Technical & trade schools	13	3 449	1 066	252	71	21.8	40.7
61151	Technical & trade schools	13	3 449	1 066	252	71	21.8	40.7
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
6116	Other schools & instruction	18	1 756	505	102	78	53.2	37.9
61161	Fine arts schools	7	736	177	34	23	78.3	4.6
611610	Fine arts schools	7	736	177	34	23	78.3	4.6
6116101	Dance schools (including children's & professionals)	7	736	177	34	23	78.3	4.6
GRAND RAPIDS—MUSKEGON—HOLLAND, MI MSA								
61	Educational services	93	28 013	10 502	2 246	691	34.3	11.1
611	Educational services	93	28 013	10 502	2 246	691	34.3	11.1
6114	Business schools, & computer & management training	17	9 446	4 169	793	127	44.7	1.4
61142	Computer training	8	7 919	3 731	701	112	43.1	—
611420	Computer training	8	7 919	3 731	701	112	43.1	—
6115	Technical & trade schools	19	7 328	2 674	645	183	15.6	25.4
61151	Technical & trade schools	19	7 328	2 674	645	183	15.6	25.4
611511	Cosmetology & barber schools	9	3 643	1 309	325	104	2.2	51.2
6116	Other schools & instruction	47	8 613	2 506	629	325	40.9	7.3
61161	Fine arts schools	27	4 894	1 340	345	180	13.0	4.4
611610	Fine arts schools	27	4 894	1 340	345	180	13.0	4.4
6116101	Dance schools (including children's & professionals)	23	D	D	D	c	D	D
61162	Sports & recreation instruction	11	2 568	675	168	99	72.0	15.2
611620	Sports & recreation instruction	11	2 568	675	168	99	72.0	15.2
61169	All other schools & instruction	9	1 151	491	116	46	90.0	2.3
6117	Educational support services	10	2 626	1 153	179	56	26.7	18.3
61171	Educational support services	10	2 626	1 153	179	56	26.7	18.3
611710	Educational support services	10	2 626	1 153	179	56	26.7	18.3
JACKSON, MI MSA								
61	Educational services	14	2 213	708	156	58	47.8	21.6
611	Educational services	14	2 213	708	156	58	47.8	21.6
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	645	191	49	13	D	67.8

See footnotes at end of table.

Table 2a. **Summary Statistics for Firms Subject to Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
KALAMAZOO—BATTLE CREEK, MI MSA								
61	Educational services	28	4 763	1 714	380	158	23.7	20.7
611	Educational services	28	4 763	1 714	380	158	23.7	20.7
6115	Technical & trade schools	5	761	273	78	28	2.9	39.0
61151	Technical & trade schools	5	761	273	78	28	2.9	39.0
611511	Cosmetology & barber schools	5	761	273	78	28	2.9	39.0
6116	Other schools & instruction	17	2 924	983	210	117	33.1	23.3
61161	Fine arts schools	9	964	307	75	55	53.0	16.5
611610	Fine arts schools	9	964	307	75	55	53.0	16.5
6116101	Dance schools (including children's & professionals)	9	964	307	75	55	53.0	16.5
61162	Sports & recreation instruction	2	D	D	D	b	D	D
611620	Sports & recreation instruction	2	D	D	D	b	D	D
LANSING—EAST LANSING, MI MSA								
61	Educational services	65	15 783	5 946	1 484	333	38.0	3.4
611	Educational services	65	15 783	5 946	1 484	333	38.0	3.4
6114	Business schools, & computer & management training	18	6 494	3 009	862	117	24.1	2.0
61142	Computer training	6	4 246	2 220	661	80	.3	2.3
611420	Computer training	6	4 246	2 220	661	80	.3	2.3
6115	Technical & trade schools	11	2 241	832	178	37	65.5	—
61151	Technical & trade schools	11	2 241	832	178	37	65.5	—
611511	Cosmetology & barber schools	4	512	217	50	14	46.9	—
6116	Other schools & instruction	25	4 038	1 150	254	137	49.1	3.6
61169	All other schools & instruction	10	2 706	882	189	84	47.9	2.4
611691	Exam preparation & tutoring	6	D	D	D	b	D	D
6117	Educational support services	11	3 010	955	190	42	32.6	8.7
61171	Educational support services	11	3 010	955	190	42	32.6	8.7
611710	Educational support services	11	3 010	955	190	42	32.6	8.7
SAGINAW—BAY CITY—MIDLAND, MI MSA								
61	Educational services	36	5 852	1 896	427	173	43.7	30.1
611	Educational services	36	5 852	1 896	427	173	43.7	30.1
6115	Technical & trade schools	11	2 987	957	204	55	6.9	59.1
61151	Technical & trade schools	11	2 987	957	204	55	6.9	59.1
611511	Cosmetology & barber schools	5	D	D	D	b	D	D
6116	Other schools & instruction	21	2 383	819	196	109	78.5	—
AREA OUTSIDE MICHIGAN METROPOLITAN AREAS								
61	Educational services	78	12 057	3 265	799	252	45.0	19.0
611	Educational services	78	12 057	3 265	799	252	45.0	19.0
6114	Business schools, & computer & management training	14	3 810	792	207	35	34.3	33.4
61143	Professional & management development training	9	D	D	D	b	D	D
611430	Professional & management development training	9	D	D	D	b	D	D
6115	Technical & trade schools	15	3 492	1 060	276	71	58.3	9.8
61151	Technical & trade schools	15	3 492	1 060	276	71	58.3	9.8
611511	Cosmetology & barber schools	9	D	D	D	b	D	D
6116	Other schools & instruction	40	4 263	1 211	294	139	39.8	15.9
61161	Fine arts schools	21	1 236	282	82	74	70.0	10.5
611610	Fine arts schools	21	1 236	282	82	74	70.0	10.5
6116101	Dance schools (including children's & professionals)	20	D	D	D	b	D	D
61169	All other schools & instruction	11	2 368	771	175	37	17.8	12.6

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
BENTON HARBOR, MI MSA									
61	Educational services	3	D	D	D	D	b	D	D
611	Educational services	3	D	D	D	D	b	D	D
DETROIT-ANN ARBOR-FLINT, MI CMSA									
61	Educational services	86	285 075	268 237	23 117	4 773	640	2.8	5.2
611	Educational services	86	285 075	268 237	23 117	4 773	640	2.8	5.2
6114	Business schools, & computer & management training ..	4	D	D	D	D	b	D	D
61143	Professional & management development training	3	D	D	D	D	a	D	D
611430	Professional & management development training ..	3	D	D	D	D	a	D	D
6115	Technical & trade schools	27	264 098	248 758	17 454	3 465	350	1.6	3.2
61151	Technical & trade schools	27	264 098	248 758	17 454	3 465	350	1.6	3.2
611513	Apprenticeship training	15	D	D	D	D	b	D	D
611519	Other trade & technical schools	12	D	D	D	D	e	D	D
6116	Other schools & instruction	53	15 274	14 089	4 415	1 039	260	17.9	41.8
61161	Fine arts schools	7	1 356	1 244	328	70	33	-	86.1
611610	Fine arts schools	7	1 356	1 244	328	70	33	-	86.1
6116102	Art, drama, & music schools	6	D	D	D	D	b	D	D
61162	Sports & recreation instruction	12	3 565	3 448	302	58	21	10.0	64.5
611620	Sports & recreation instruction	12	3 565	3 448	302	58	21	10.0	64.5
61169	All other schools & instruction	34	10 353	9 397	3 785	911	206	22.9	28.2
611691	Exam preparation & tutoring	11	1 670	1 676	675	180	55	27.9	40.3
611699	All other miscellaneous schools & instruction	22	D	D	D	D	c	D	D
Ann Arbor, MI PMSA									
61	Educational services	11	6 614	6 232	1 632	428	113	18.4	29.8
611	Educational services	11	6 614	6 232	1 632	428	113	18.4	29.8
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	D	b	D	D
61162	Sports & recreation instruction	2	D	D	D	D	a	D	D
611620	Sports & recreation instruction	2	D	D	D	D	a	D	D
61169	All other schools & instruction	3	D	D	D	D	b	D	D
Detroit, MI PMSA									
61	Educational services	63	275 407	258 982	20 387	4 101	495	2.3	4.3
611	Educational services	63	275 407	258 982	20 387	4 101	495	2.3	4.3
6114	Business schools, & computer & management training ..	2	D	D	D	D	b	D	D
61143	Professional & management development training	1	D	D	D	D	a	D	D
611430	Professional & management development training ..	1	D	D	D	D	a	D	D
6115	Technical & trade schools	21	260 121	244 572	16 115	3 137	319	1.3	3.2
61151	Technical & trade schools	21	260 121	244 572	16 115	3 137	319	1.3	3.2
611513	Apprenticeship training	10	D	D	D	D	b	D	D
611519	Other trade & technical schools	11	D	D	D	D	e	D	D
6116	Other schools & instruction	39	D	D	D	D	c	D	D
61161	Fine arts schools	3	D	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	D	a	D	D
61162	Sports & recreation instruction	10	D	D	D	D	a	D	D
611620	Sports & recreation instruction	10	D	D	D	D	a	D	D
61169	All other schools & instruction	26	D	D	D	D	c	D	D
611699	All other miscellaneous schools & instruction	17	D	D	D	D	b	D	D
Flint, MI PMSA									
61	Educational services	12	3 054	3 023	1 098	244	32	14.4	28.7
611	Educational services	12	3 054	3 023	1 098	244	32	14.4	28.7
6115	Technical & trade schools	4	D	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	D	a	D	D
61169	All other schools & instruction	5	D	D	D	D	a	D	D
GRAND RAPIDS-MUSKEGON-HOLLAND, MI MSA									
61	Educational services	16	3 405	3 201	1 851	445	147	52.7	11.2
611	Educational services	16	3 405	3 201	1 851	445	147	52.7	11.2
6115	Technical & trade schools	6	1 834	1 656	1 118	262	82	59.3	12.1
61151	Technical & trade schools	6	1 834	1 656	1 118	262	82	59.3	12.1
6116	Other schools & instruction	9	D	D	D	D	b	D	D

See footnotes at end of table.

Table 2b. **Summary Statistics for Firms Exempt From Federal Income Tax for Metropolitan Areas: 1997—Con.**

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For definitions of metropolitan areas (CMSAs, MSAs, and PMSAs), see Appendix E]

NAICS code	Geographic area and kind of business	Establishments (number)	Revenue (\$1,000)	Expenses (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of revenue—	
								From administrative records ¹	Estimated ²
JACKSON, MI MSA									
61	Educational services	1	D	D	D	D	a	D	D
611	Educational services	1	D	D	D	D	a	D	D
KALAMAZOO—BATTLE CREEK, MI MSA									
61	Educational services	11	2 463	2 335	1 166	301	86	27.1	15.1
611	Educational services	11	2 463	2 335	1 166	301	86	27.1	15.1
6116	Other schools & instruction	8	1 553	1 432	719	183	70	13.4	24.0
LANSING—EAST LANSING, MI MSA									
61	Educational services	13	4 291	4 439	2 344	617	89	6.9	53.4
611	Educational services	13	4 291	4 439	2 344	617	89	6.9	53.4
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	7	2 781	3 034	1 504	361	67	2.4	81.7
61169	All other schools & instruction	5	D	D	D	D	b	D	D
SAGINAW—BAY CITY—MIDLAND, MI MSA									
61	Educational services	7	3 721	3 255	1 565	428	128	4.9	13.9
611	Educational services	7	3 721	3 255	1 565	428	128	4.9	13.9
6115	Technical & trade schools	3	D	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	D	a	D	D
6116	Other schools & instruction	4	D	D	D	D	c	D	D
61169	All other schools & instruction	4	D	D	D	D	c	D	D
611691	Exam preparation & tutoring	2	D	D	D	D	c	D	D
AREA OUTSIDE MICHIGAN METROPOLITAN AREAS									
61	Educational services	16	9 235	9 294	2 332	557	112	9.6	2.7
611	Educational services	16	9 235	9 294	2 332	557	112	9.6	2.7
6115	Technical & trade schools	2	D	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	D	a	D	D
6116	Other schools & instruction	12	D	D	D	D	b	D	D
61169	All other schools & instruction	6	D	D	D	D	b	D	D
6117	Educational support services	2	D	D	D	D	b	D	D
61171	Educational support services	2	D	D	D	D	b	D	D
611710	Educational support services	2	D	D	D	D	b	D	D

¹Includes revenue information obtained from administrative records of other Federal agencies.

²Includes revenue information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALLEGAN COUNTY, MI								
61	Educational services	5	631	143	11	24	41.0	—
611	Educational services	5	631	143	11	24	41.0	—
ALPENA COUNTY, MI								
61	Educational services	3	204	63	15	16	100.0	—
ANTRIM COUNTY, MI								
61	Educational services	3	309	41	11	9	87.4	12.6
611	Educational services	3	309	41	11	9	87.4	12.6
BARRY COUNTY, MI								
61	Educational services	5	1 243	232	59	17	72.5	27.5
611	Educational services	5	1 243	232	59	17	72.5	27.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BAY COUNTY, MI								
61	Educational services	6	707	249	63	24	40.3	—
611	Educational services	6	707	249	63	24	40.3	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BENZIE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BERRIEN COUNTY, MI								
61	Educational services	16	6 436	1 859	401	85	43.9	6.5
611	Educational services	16	6 436	1 859	401	85	43.9	6.5
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	10	2 944	340	59	26	91.7	4.5
61169	All other schools & instruction	4	D	D	D	a	D	D
BRANCH COUNTY, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CALHOUN COUNTY, MI								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
CASS COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
CHARLEVOIX COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
CHEBOYGAN COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
CHIPPEWA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CLINTON COUNTY, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
DELTA COUNTY, MI								
61	Educational services	3	179	50	14	15	100.0	—
DICKINSON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
EATON COUNTY, MI								
61	Educational services	12	D	D	D	b	D	D
611	Educational services	12	D	D	D	b	D	D
EMMET COUNTY, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
GENESEE COUNTY, MI								
61	Educational services	39	6 139	2 059	448	172	37.4	34.0
611	Educational services	39	6 139	2 059	448	172	37.4	34.0
6115	Technical & trade schools	13	3 449	1 066	252	71	21.8	40.7
61151	Technical & trade schools	13	3 449	1 066	252	71	21.8	40.7
611511	Cosmetology & barber schools	8	D	D	D	b	D	D
6116	Other schools & instruction	18	1 756	505	102	78	53.2	37.9
61161	Fine arts schools	7	736	177	34	23	78.3	4.6
611610	Fine arts schools	7	736	177	34	23	78.3	4.6
6116101	Dance schools (including children's & professionals')	7	736	177	34	23	78.3	4.6
GRAND TRAVERSE COUNTY, MI								
61	Educational services	9	2 199	801	206	43	10.1	22.7
611	Educational services	9	2 199	801	206	43	10.1	22.7
6116	Other schools & instruction	5	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	b	D	D
GRATIOT COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
HILLSDALE COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HOUGHTON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
INGHAM COUNTY, MI								
61	Educational services	50	14 095	5 281	1 347	293	38.9	3.6
611	Educational services	50	14 095	5 281	1 347	293	38.9	3.6
6114	Business schools, & computer & management training	12	5 543	2 620	764	97	23.7	1.8
61142	Computer training	6	4 246	2 220	661	80	.3	2.3
611420	Computer training	6	4 246	2 220	661	80	.3	2.3
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
6116	Other schools & instruction	21	3 848	1 098	242	123	47.5	3.8
61169	All other schools & instruction	9	D	D	D	b	D	D
611691	Exam preparation & tutoring	5	D	D	D	b	D	D
6117	Educational support services	9	D	D	D	b	D	D
61171	Educational support services	9	D	D	D	b	D	D
611710	Educational support services	9	D	D	D	b	D	D
IONIA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ISABELLA COUNTY, MI								
61	Educational services	6	522	147	26	12	13.6	30.1
611	Educational services	6	522	147	26	12	13.6	30.1
JACKSON COUNTY, MI								
61	Educational services	14	2 213	708	156	58	47.8	21.6
611	Educational services	14	2 213	708	156	58	47.8	21.6
6115	Technical & trade schools	6	D	D	D	b	D	D
61151	Technical & trade schools	6	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	645	191	49	13	D	67.8
KALAMAZOO COUNTY, MI								
61	Educational services	15	2 612	990	215	78	26.1	6.8
611	Educational services	15	2 612	990	215	78	26.1	6.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
KALKASKA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
KENT COUNTY, MI								
61	Educational services	63	23 311	9 091	1 945	546	29.8	10.1
611	Educational services	63	23 311	9 091	1 945	546	29.8	10.1
6114	Business schools, & computer & management training	13	9 105	4 120	786	124	42.7	1.5
61142	Computer training	8	7 919	3 731	701	112	43.1	—
611420	Computer training	8	7 919	3 731	701	112	43.1	—
6115	Technical & trade schools	10	4 863	1 854	461	114	3.2	25.6
61151	Technical & trade schools	10	4 863	1 854	461	114	3.2	25.6
611511	Cosmetology & barber schools	6	D	D	D	b	D	D
6116	Other schools & instruction	32	D	D	D	e	D	D
61161	Fine arts schools	19	4 292	1 155	316	151	7.0	1.7
611610	Fine arts schools	19	4 292	1 155	316	151	7.0	1.7
6116101	Dance schools (including children's & professionals)	17	D	D	D	c	D	D
61162	Sports & recreation instruction	7	D	D	D	b	D	D
611620	Sports & recreation instruction	7	D	D	D	b	D	D
6117	Educational support services	8	D	D	D	b	D	D
61171	Educational support services	8	D	D	D	b	D	D
611710	Educational support services	8	D	D	D	b	D	D
LAPEER COUNTY, MI								
61	Educational services	6	D	D	D	b	D	D
611	Educational services	6	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
LEELANAU COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
LENAWEE COUNTY, MI								
61	Educational services	9	1 282	353	80	38	85.8	.5
611	Educational services	9	1 282	353	80	38	85.8	.5
6116	Other schools & instruction	8	D	D	D	b	D	D
LIVINGSTON COUNTY, MI								
61	Educational services	22	5 516	1 538	178	90	28.9	.9
611	Educational services	22	5 516	1 538	178	90	28.9	.9
6115	Technical & trade schools	3	304	101	29	9	D	16.4
61151	Technical & trade schools	3	304	101	29	9	D	16.4
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	10	D	D	D	b	D	D
MACKINAC COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MACOMB COUNTY, MI								
61	Educational services	85	17 914	6 282	1 549	455	28.3	16.7
611	Educational services	85	17 914	6 282	1 549	455	28.3	16.7
6114	Business schools, & computer & management training	13	5 088	1 650	432	112	19.9	28.0
6115	Technical & trade schools	15	D	D	D	b	D	D
61151	Technical & trade schools	15	D	D	D	b	D	D
611511	Cosmetology & barber schools	5	1 000	510	110	31	-	16.7
6116	Other schools & instruction	53	9 157	2 952	752	276	32.9	11.2
61161	Fine arts schools	25	D	D	D	c	D	D
611610	Fine arts schools	25	D	D	D	c	D	D
6116101	Dance schools (including children's & professionals')	25	D	D	D	c	D	D
61162	Sports & recreation instruction	15	3 366	971	233	76	29.1	13.2
611620	Sports & recreation instruction	15	3 366	971	233	76	29.1	13.2
61169	All other schools & instruction	13	D	D	D	b	D	D
611692	Automobile driving schools	7	D	D	D	b	D	D
MARQUETTE COUNTY, MI								
61	Educational services	5	288	87	13	11	29.5	1.4
611	Educational services	5	288	87	13	11	29.5	1.4
MASON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
MECOSTA COUNTY, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
MENOMINEE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MIDLAND COUNTY, MI								
61	Educational services	11	1 055	303	47	31	59.2	21.9
611	Educational services	11	1 055	303	47	31	59.2	21.9
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	767	196	46	29	74.1	-
MONROE COUNTY, MI								
61	Educational services	7	1 617	212	56	31	72.2	.9
611	Educational services	7	1 617	212	56	31	72.2	.9
6116	Other schools & instruction	5	D	D	D	b	D	D
MONTCALM COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
MUSKEGON COUNTY, MI								
61	Educational services	11	1 909	565	138	58	59.1	25.3
611	Educational services	11	1 909	565	138	58	59.1	25.3
6115	Technical & trade schools	4	1 392	414	92	30	44.0	34.7
61151	Technical & trade schools	4	1 392	414	92	30	44.0	34.7
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
OAKLAND COUNTY, MI								
61	Educational services	271	179 806	60 735	12 437	2 464	13.9	9.8
611	Educational services	271	179 806	60 735	12 437	2 464	13.9	9.8
6114	Business schools, & computer & management training	74	88 421	26 160	5 413	828	9.9	13.7
61141	Business & secretarial schools	5	5 857	2 200	421	112	5.2	70.0
611410	Business & secretarial schools	5	5 857	2 200	421	112	5.2	70.0
61142	Computer training	37	39 925	9 597	2 058	267	15.6	17.9
611420	Computer training	37	39 925	9 597	2 058	267	15.6	17.9
61143	Professional & management development training	32	42 639	14 363	2 934	449	5.2	2.0
611430	Professional & management development training	32	42 639	14 363	2 934	449	5.2	2.0
6115	Technical & trade schools	39	23 780	8 300	1 809	387	9.8	9.9
61151	Technical & trade schools	39	23 780	8 300	1 809	387	9.8	9.9
611511	Cosmetology & barber schools	6	1 881	761	135	45	—	3.4
611512	Flight training	3	D	D	D	b	D	D
611519	Other trade & technical schools	25	15 083	5 696	1 285	245	15.1	14.9
6116	Other schools & instruction	132	39 875	12 695	2 764	919	25.6	5.8
61161	Fine arts schools	46	9 720	3 063	730	270	39.2	6.0
611610	Fine arts schools	46	9 720	3 063	730	270	39.2	6.0
6116101	Dance schools (including children's & professionals)	36	D	D	D	c	D	D
6116102	Art, drama, & music schools	10	D	D	D	b	D	D
61162	Sports & recreation instruction	30	7 647	2 440	429	158	46.0	15.4
611620	Sports & recreation instruction	30	7 647	2 440	429	158	46.0	15.4
61163	Language schools	6	4 605	2 193	495	228	—	—
611630	Language schools	6	4 605	2 193	495	228	—	—
61169	All other schools & instruction	50	17 903	4 999	1 110	263	16.1	3.0
611691	Exam preparation & tutoring	12	3 842	1 089	269	84	33.3	2.0
611692	Automobile driving schools	13	D	D	D	b	D	D
611699	All other miscellaneous schools & instruction	25	D	D	D	b	D	D
6117	Educational support services	26	27 730	13 580	2 451	330	13.2	2.9
61171	Educational support services	26	27 730	13 580	2 451	330	13.2	2.9
611710	Educational support services	26	27 730	13 580	2 451	330	13.2	2.9
OTSEGO COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
OTTAWA COUNTY, MI								
61	Educational services	14	2 162	703	152	63	58.3	12.8
611	Educational services	14	2 162	703	152	63	58.3	12.8
6115	Technical & trade schools	4	D	D	D	b	D	D
61151	Technical & trade schools	4	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	7	D	D	D	b	D	D
PRESQUE ISLE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
ROSCOMMON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
SAGINAW COUNTY, MI								
61	Educational services	19	4 090	1 344	317	118	40.3	37.5
611	Educational services	19	4 090	1 344	317	118	40.3	37.5
6115	Technical & trade schools	8	D	D	D	b	D	D
61151	Technical & trade schools	8	D	D	D	b	D	D
611511	Cosmetology & barber schools	4	D	D	D	b	D	D
6116	Other schools & instruction	9	D	D	D	b	D	D
ST. CLAIR COUNTY, MI								
61	Educational services	11	D	D	D	b	D	D
611	Educational services	11	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ST. JOSEPH COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
SANILAC COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 3. Summary Statistics for Firms Subject to Federal Income Tax for Counties: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
SHIawassee County, MI								
61	Educational services	2	D	D	D	a	D	D
TUSCOLA County, MI								
61	Educational services	2	D	D	D	a	D	D
VAN BUREN County, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
WASHTENAW County, MI								
61	Educational services	64	19 003	6 991	1 661	397	34.3	12.7
611	Educational services	64	19 003	6 991	1 661	397	34.3	12.7
6114	Business schools, & computer & management training	13	D	D	D	b	D	D
61143	Professional & management development training	8	D	D	D	b	D	D
611430	Professional & management development training	8	D	D	D	b	D	D
6115	Technical & trade schools	9	D	D	D	b	D	D
61151	Technical & trade schools	9	D	D	D	b	D	D
6116	Other schools & instruction	35	8 944	2 954	703	289	33.8	21.2
61161	Fine arts schools	10	D	D	D	b	D	D
611610	Fine arts schools	10	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	8	D	D	D	b	D	D
61162	Sports & recreation instruction	9	1 799	510	92	41	55.8	44.2
611620	Sports & recreation instruction	9	1 799	510	92	41	55.8	44.2
61163	Language schools	5	D	D	D	b	D	D
611630	Language schools	5	D	D	D	b	D	D
61169	All other schools & instruction	11	D	D	D	c	D	D
611691	Exam preparation & tutoring	4	D	D	D	b	D	D
6117	Educational support services	7	D	D	D	b	D	D
61171	Educational support services	7	D	D	D	b	D	D
611710	Educational support services	7	D	D	D	b	D	D
WAYNE County, MI								
61	Educational services	151	65 539	27 198	6 279	981	23.5	10.4
611	Educational services	151	65 539	27 198	6 279	981	23.5	10.4
6114	Business schools, & computer & management training	38	23 672	12 930	3 103	456	21.4	13.5
61141	Business & secretarial schools	5	5 380	2 049	476	125	37.9	46.4
611410	Business & secretarial schools	5	5 380	2 049	476	125	37.9	46.4
61142	Computer training	19	D	D	D	e	D	D
611420	Computer training	19	D	D	D	e	D	D
61143	Professional & management development training	14	D	D	D	b	D	D
611430	Professional & management development training	14	D	D	D	b	D	D
6115	Technical & trade schools	33	23 243	7 541	1 750	177	13.3	3.6
61151	Technical & trade schools	33	23 243	7 541	1 750	177	13.3	3.6
611511	Cosmetology & barber schools	12	D	D	D	b	D	D
611513	Apprenticeship training	3	D	D	D	b	D	D
611519	Other trade & technical schools	16	D	D	D	b	D	D
6116	Other schools & instruction	66	9 984	2 889	607	214	52.3	13.0
61161	Fine arts schools	27	3 407	870	237	98	50.8	10.6
611610	Fine arts schools	27	3 407	870	237	98	50.8	10.6
6116101	Dance schools (including children's & professionals)	24	3 219	849	230	95	51.2	7.9
61169	All other schools & instruction	24	D	D	D	b	D	D
6117	Educational support services	14	8 640	3 838	819	134	23.2	17.0
61171	Educational support services	14	8 640	3 838	819	134	23.2	17.0
611710	Educational support services	14	8 640	3 838	819	134	23.2	17.0
WEXFORD County, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
ALLEN PARK, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
ALMA, MI								
61	Educational services	2	D	D	D	a	D	D
ALPENA, MI								
61	Educational services	3	204	63	15	16	100.0	-
ALPINE TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
ANN ARBOR, MI								
61	Educational services	33	9 084	2 734	689	243	37.5	16.1
611	Educational services	33	9 084	2 734	689	243	37.5	16.1
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	20	5 755	1 531	425	199	30.8	21.5
61162	Sports & recreation instruction	6	1 289	338	60	21	38.3	61.7
611620	Sports & recreation instruction	6	1 289	338	60	21	38.3	61.7
61169	All other schools & instruction	6	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
AUBURN HILLS, MI								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61142	Computer training	1	D	D	D	b	D	D
611420	Computer training	1	D	D	D	b	D	D
BANGOR TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
BATTLE CREEK, MI								
61	Educational services	5	507	132	42	20	42.0	28.4
611	Educational services	5	507	132	42	20	42.0	28.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
BAY CITY, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BEDFORD TOWNSHIP, MI (CALHOUN COUNTY)								
61	Educational services	1	D	D	D	a	D	D
BEDFORD TOWNSHIP, MI (MONROE COUNTY)								
61	Educational services	1	D	D	D	a	D	D
BELLEVILLE, MI								
61	Educational services	1	D	D	D	a	D	D
BERKLEY, MI								
61	Educational services	3	684	182	35	11	-	-
611	Educational services	3	684	182	35	11	-	-

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BEVERLY HILLS, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BIG RAPIDS, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BIRMINGHAM, MI								
61	Educational services	11	3 044	1 151	170	46	44.0	3.7
611	Educational services	11	3 044	1 151	170	46	44.0	3.7
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	6	2 203	740	101	23	22.7	5.2
61169	All other schools & instruction	4	D	D	D	b	D	D
BLACKMAN TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BLOOMFIELD TOWNSHIP, MI								
61	Educational services	13	3 990	1 763	285	58	34.0	—
611	Educational services	13	3 990	1 763	285	58	34.0	—
6116	Other schools & instruction	6	D	D	D	b	D	D
BLOOMFIELD HILLS, MI								
61	Educational services	6	1 008	392	74	20	75.2	—
611	Educational services	6	1 008	392	74	20	75.2	—
BOYNE CITY, MI								
61	Educational services	1	D	D	D	a	D	D
BRANDON TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
BRIGHTON, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
BRIGHTON TOWNSHIP, MI								
61	Educational services	7	1 118	205	39	35	79.8	—
611	Educational services	7	1 118	205	39	35	79.8	—
6116	Other schools & instruction	4	D	D	D	b	D	D
BURTON, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
CADILLAC, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
CANTON TOWNSHIP, MI								
61	Educational services	11	3 183	1 457	219	49	74.5	8.3
611	Educational services	11	3 183	1 457	219	49	74.5	8.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
CARLETON, MI								
61	Educational services	1	D	D	D	a	D	D
CARO, MI								
61	Educational services	1	D	D	D	a	D	D
CASCADE TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
CENTER LINE, MI								
61	Educational services	1	D	D	D	a	D	D
CHESTERFIELD TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
CLAWSON, MI								
61	Educational services	1	D	D	D	a	D	D
CLINTON TOWNSHIP, MI								
61	Educational services	11	1 816	413	101	50	52.0	.3
611	Educational services	11	1 816	413	101	50	52.0	.3
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	4	731	116	28	19	73.1	—
611610	Fine arts schools	4	731	116	28	19	73.1	—
6116101	Dance schools (including children's & professionals)	4	731	116	28	19	73.1	—
COLDWATER, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
COMMERCE TOWNSHIP BALANCE, MI *								
61	Educational services	4	1 718	880	247	47	16.6	—
611	Educational services	4	1 718	880	247	47	16.6	—
DAVISON, MI								
61	Educational services	2	D	D	D	a	D	D
DAVISON TOWNSHIP, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DEARBORN, MI								
61	Educational services	16	19 426	6 410	1 509	99	10.1	2.0
611	Educational services	16	19 426	6 410	1 509	99	10.1	2.0
6115	Technical & trade schools	5	D	D	D	b	D	D
61151	Technical & trade schools	5	D	D	D	b	D	D
611511	Cosmetology & barber schools	3	D	D	D	a	D	D
611513	Apprenticeship training	1	D	D	D	b	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
DEARBORN HEIGHTS, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
DELHI TOWNSHIP, MI								
61	Educational services	3	342	73	16	7	D	—
611	Educational services	3	342	73	16	7	D	—
DELTA TOWNSHIP, MI								
61	Educational services	6	622	198	32	16	45.0	—
611	Educational services	6	622	198	32	16	45.0	—
DETROIT, MI								
61	Educational services	39	12 389	4 921	1 092	206	18.7	23.2
611	Educational services	39	12 389	4 921	1 092	206	18.7	23.2
6115	Technical & trade schools	9	2 366	1 015	216	46	10.5	10.7
61151	Technical & trade schools	9	2 366	1 015	216	46	10.5	10.7
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	14	2 386	650	86	21	28.3	26.8
61169	All other schools & instruction	10	D	D	D	a	D	D
6117	Educational support services	8	5 273	2 308	555	89	3.5	27.9
61171	Educational support services	8	5 273	2 308	555	89	3.5	27.9
611710	Educational support services	8	5 273	2 308	555	89	3.5	27.9
DE WITT TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
DOWAGIAC, MI								
61	Educational services	1	D	D	D	a	D	D
EAST GRAND RAPIDS, MI								
61	Educational services	1	D	D	D	a	D	D
EAST LANSING, MI								
61	Educational services	6	2 334	962	308	65	18.5	—
611	Educational services	6	2 334	962	308	65	18.5	—
6116	Other schools & instruction	3	D	D	D	b	D	D
EASTPOINTE, MI *								
61	Educational services	3	429	113	35	12	80.4	19.6
611	Educational services	3	429	113	35	12	80.4	19.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
EATON RAPIDS, MI								
61	Educational services	1	D	D	D	a	D	D
EMMETT TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
ESCANABA, MI								
61	Educational services	3	179	50	14	15	100.0	—
FARMINGTON, MI								
61	Educational services	3	322	57	11	6	D	—
611	Educational services	3	322	57	11	6	D	—

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
FARMINGTON HILLS, MI								
61	Educational services	20	23 240	7 971	1 112	193	7.7	3.9
611	Educational services	20	23 240	7 971	1 112	193	7.7	3.9
6114	Business schools, & computer & management training	6	D	D	D	c	D	D
61143	Professional & management development training	4	D	D	D	c	D	D
611430	Professional & management development training	4	D	D	D	c	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
6116	Other schools & instruction	11	D	D	D	b	D	D
61161	Fine arts schools	5	1 374	623	132	37	29.8	—
611610	Fine arts schools	5	1 374	623	132	37	29.8	—
6116101	Dance schools (including children's & professionals')	4	D	D	D	b	D	D
61169	All other schools & instruction	5	D	D	D	a	D	D
611699	All other miscellaneous schools & instruction	4	D	D	D	a	D	D
FENTON, MI								
61	Educational services	4	507	225	47	10	92.7	7.3
611	Educational services	4	507	225	47	10	92.7	7.3
FENTON TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
FERNDALE, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
FLINT, MI								
61	Educational services	7	1 500	616	137	54	31.5	32.3
611	Educational services	7	1 500	616	137	54	31.5	32.3
6115	Technical & trade schools	3	671	210	52	15	D	—
61151	Technical & trade schools	3	671	210	52	15	D	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
FLINT TOWNSHIP, MI								
61	Educational services	7	1 108	379	72	27	32.1	4.1
611	Educational services	7	1 108	379	72	27	32.1	4.1
6115	Technical & trade schools	3	898	277	47	10	D	—
61151	Technical & trade schools	3	898	277	47	10	D	—
FLUSHING, MI								
61	Educational services	1	D	D	D	a	D	D
FOWLerville, MI								
61	Educational services	1	D	D	D	a	D	D
FRANKENMUTH, MI								
61	Educational services	1	D	D	D	a	D	D
FRANKLIN, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
FRASER, MI								
61	Educational services	5	654	77	24	9	70.5	20.2
611	Educational services	5	654	77	24	9	70.5	20.2
FRENCHTOWN TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GARDEN CITY, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
GENOA TOWNSHIP, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
GEORGETOWN TOWNSHIP, MI								
61	Educational services	3	785	281	63	16	82.5	17.5
611	Educational services	3	785	281	63	16	82.5	17.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
GRAND BLANC, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
GRAND BLANC TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
GRAND HAVEN, MI								
61	Educational services	1	D	D	D	a	D	D
GRAND LEDGE, MI								
61	Educational services	3	D	D	D	a	D	D
GRAND RAPIDS, MI								
61	Educational services	24	14 270	5 655	1 131	275	32.1	4.3
611	Educational services	24	14 270	5 655	1 131	275	32.1	4.3
6114	Business schools, & computer & management training	8	8 375	3 909	745	109	38.8	1.6
61142	Computer training	5	D	D	D	c	D	D
611420	Computer training	5	D	D	D	c	D	D
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	11	3 894	940	277	128	30.5	.7
61161	Fine arts schools	5	D	D	D	b	D	D
611610	Fine arts schools	5	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	4	D	D	D	b	D	D
GRANDVILLE, MI								
61	Educational services	2	D	D	D	a	D	D
GREEN OAK TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
GREENVILLE, MI								
61	Educational services	1	D	D	D	a	D	D
GROSSE POINTE, MI								
61	Educational services	1	D	D	D	a	D	D
GROSSE POINTE FARMS, MI								
61	Educational services	1	D	D	D	a	D	D
GROSSE POINTE PARK, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
GROSSE POINTE WOODS, MI								
61	Educational services	4	351	81	23	5	44.2	50.7
611	Educational services	4	351	81	23	5	44.2	50.7
HAMTRAMCK, MI								
61	Educational services	1	D	D	D	a	D	D
HARPER WOODS, MI								
61	Educational services	1	D	D	D	a	D	D
HARRISON TOWNSHIP, MI								
61	Educational services	3	786	339	69	8	D	28.2
611	Educational services	3	786	339	69	8	D	28.2
HAZEL PARK, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HIGHLAND TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
HIGHLAND PARK, MI								
61	Educational services	1	D	D	D	a	D	D
HILLSDALE, MI								
61	Educational services	1	D	D	D	a	D	D
HOLLAND, MI *								
61	Educational services	1	D	D	D	a	D	D
HOLLAND, MI (OTTAWA COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
HOLLAND TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HOLLY, MI								
61	Educational services	1	D	D	D	a	D	D
HOUGHTON, MI								
61	Educational services	2	D	D	D	a	D	D
HOWELL, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
HUDSONVILLE, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
INDEPENDENCE TOWNSHIP, MI								
61	Educational services	4	412	51	10	7	—	86.7
611	Educational services	4	412	51	10	7	—	86.7

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
JACKSON, MI								
61	Educational services	8	1 137	374	83	23	43.0	—
611	Educational services	8	1 137	374	83	23	43.0	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
KALAMAZOO, MI								
61	Educational services	7	D	D	D	b	D	D
611	Educational services	7	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	b	D	D
KENTWOOD, MI								
61	Educational services	5	1 205	461	111	43	4.6	3.7
611	Educational services	5	1 205	461	111	43	4.6	3.7
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	3	D	D	D	b	D	D
61161	Fine arts schools	3	D	D	D	b	D	D
611610	Fine arts schools	3	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	3	D	D	D	b	D	D
KINGSFORD, MI								
61	Educational services	2	D	D	D	a	D	D
LANSING, MI *								
61	Educational services	19	5 078	2 157	562	101	47.9	6.7
611	Educational services	19	5 078	2 157	562	101	47.9	6.7
6115	Technical & trade schools	5	1 666	670	144	27	69.9	—
61151	Technical & trade schools	5	1 666	670	144	27	69.9	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	994	262	66	18	92.0	8.0
LANSING, MI (INGHAM COUNTY PART) *								
61	Educational services	19	5 078	2 157	562	101	47.9	6.7
611	Educational services	19	5 078	2 157	562	101	47.9	6.7
6115	Technical & trade schools	5	1 666	670	144	27	69.9	—
61151	Technical & trade schools	5	1 666	670	144	27	69.9	—
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	8	994	262	66	18	92.0	8.0
LAPEER, MI								
61	Educational services	1	D	D	D	a	D	D
LATHRUP VILLAGE, MI								
61	Educational services	3	421	99	18	7	D	7.6
611	Educational services	3	421	99	18	7	D	7.6
LEONI TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
LINCOLN TOWNSHIP, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
LINCOLN PARK, MI								
61	Educational services	1	D	D	D	a	D	D
LINDEN, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
LIVONIA, MI								
61	Educational services	20	13 129	8 381	2 119	252	19.3	.2
611	Educational services	20	13 129	8 381	2 119	252	19.3	.2
6114	Business schools, & computer & management training	6	10 047	7 437	1 925	200	3.9	—
61142	Computer training	5	D	D	D	c	D	D
611420	Computer training	5	D	D	D	D	D	D
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	9	2 010	666	142	36	87.4	1.2
61169	All other schools & instruction	4	D	D	D	b	D	D
LUDINGTON, MI								
61	Educational services	1	D	D	D	a	D	D
MACOMB TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
MADISON HEIGHTS, MI								
61	Educational services	6	9 316	3 917	746	136	.7	43.7
611	Educational services	6	9 316	3 917	746	136	.7	43.7
6114	Business schools, & computer & management training	2	D	D	D	b	D	D
61141	Business & secretarial schools	1	D	D	D	b	D	D
611410	Business & secretarial schools	1	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MARINE CITY, MI								
61	Educational services	1	D	D	D	a	D	D
MARQUETTE, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MARSHALL, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
MASON, MI								
61	Educational services	1	D	D	D	a	D	D
MERIDIAN TOWNSHIP, MI								
61	Educational services	12	2 017	519	106	29	89.6	8.1
611	Educational services	12	2 017	519	106	29	89.6	8.1
6116	Other schools & instruction	6	D	D	D	a	D	D
MIDLAND, MI *								
61	Educational services	8	859	243	37	26	49.9	26.9
611	Educational services	8	859	243	37	26	49.9	26.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MIDLAND, MI (MIDLAND COUNTY PART) *								
61	Educational services	8	859	243	37	26	49.9	26.9
611	Educational services	8	859	243	37	26	49.9	26.9
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
MILAN, MI *								
61	Educational services	2	D	D	D	a	D	D
MILAN, MI (WASHTENAW COUNTY PART) *								
61	Educational services	2	D	D	D	a	D	D

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Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
MILFORD, MI								
61	Educational services	1	D	D	D	a	D	D
MONROE, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6116	Other schools & instruction	1	D	D	D	a	D	D
MONROE TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
MOUNT CLEMENS, MI								
61	Educational services	4	915	332	79	18	7.5	33.4
611	Educational services	4	915	332	79	18	7.5	33.4
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
MOUNT MORRIS TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
MOUNT PLEASANT, MI								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
MUNDY TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
MUSKEGON, MI								
61	Educational services	3	D	D	D	a	D	D
NILES, MI *								
61	Educational services	1	D	D	D	a	D	D
NILES, MI (BERRIEN COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
NILES TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
NORTHVILLE, MI *								
61	Educational services	2	D	D	D	a	D	D
NORTHVILLE, MI (OAKLAND COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
NORTHVILLE, MI (WAYNE COUNTY PART) *								
61	Educational services	1	D	D	D	a	D	D
NORTHVILLE TOWNSHIP, MI								
61	Educational services	3	447	220	42	5	—	33.3
611	Educational services	3	447	220	42	5	—	33.3

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
NORTON SHORES, MI								
61	Educational services	3	1 184	331	83	33	59.2	40.8
611	Educational services	3	1 184	331	83	33	59.2	40.8
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
NOVI, MI								
61	Educational services	5	1 247	214	60	16	54.5	—
611	Educational services	5	1 247	214	60	16	54.5	—
6116	Other schools & instruction	4	D	D	D	a	D	D
OAKLAND TOWNSHIP, MI								
61	Educational services	3	272	88	18	5	100.0	—
611	Educational services	3	272	88	18	5	100.0	—
OAK PARK, MI								
61	Educational services	6	1 545	646	167	41	17.0	40.8
611	Educational services	6	1 545	646	167	41	17.0	40.8
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
ORION TOWNSHIP BALANCE, MI *								
61	Educational services	2	D	D	D	a	D	D
OSHTEMO TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
OXFORD TOWNSHIP BALANCE, MI *								
61	Educational services	1	D	D	D	a	D	D
OXFORD, MI *								
61	Educational services	1	D	D	D	a	D	D
PARK TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
PETOSKEY, MI								
61	Educational services	2	D	D	D	a	D	D
PITTSFIELD TOWNSHIP, MI								
61	Educational services	5	1 285	405	67	39	100.0	—
611	Educational services	5	1 285	405	67	39	100.0	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
PLAINFIELD TOWNSHIP, MI								
61	Educational services	6	1 505	526	124	37	1.9	30.7
611	Educational services	6	1 505	526	124	37	1.9	30.7
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	2	D	D	D	b	D	D
PLAINWELL, MI								
61	Educational services	1	D	D	D	a	D	D
PLEASANT RIDGE, MI								
61	Educational services	1	D	D	D	a	D	D

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
PLYMOUTH, MI								
61	Educational services	6	2 041	665	149	39	93.3	—
611	Educational services	6	2 041	665	149	39	93.3	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
PLYMOUTH TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
PONTIAC, MI								
61	Educational services	3	D	D	D	a	D	D
PORTAGE, MI								
61	Educational services	5	1 213	411	90	27	9.9	1.3
611	Educational services	5	1 213	411	90	27	9.9	1.3
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
PORT HURON, MI								
61	Educational services	6	1 279	134	35	19	9.7	1.6
611	Educational services	6	1 279	134	35	19	9.7	1.6
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
REDFORD TOWNSHIP, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
RICHMOND, MI								
61	Educational services	1	D	D	D	a	D	D
RIVERVIEW, MI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
ROCHESTER, MI								
61	Educational services	6	2 067	724	141	58	45.4	—
611	Educational services	6	2 067	724	141	58	45.4	—
6116	Other schools & instruction	6	2 067	724	141	58	45.4	—
61161	Fine arts schools	3	D	D	D	a	D	D
611610	Fine arts schools	3	D	D	D	a	D	D
61162	Sports & recreation instruction	1	D	D	D	b	D	D
611620	Sports & recreation instruction	1	D	D	D	b	D	D
ROCHESTER HILLS, MI								
61	Educational services	12	5 109	1 175	248	73	25.4	.7
611	Educational services	12	5 109	1 175	248	73	25.4	.7
6115	Technical & trade schools	4	D	D	D	a	D	D
61151	Technical & trade schools	4	D	D	D	a	D	D
6116	Other schools & instruction	6	3 663	689	168	56	7.9	.9
61161	Fine arts schools	2	D	D	D	b	D	D
611610	Fine arts schools	2	D	D	D	b	D	D
6116101	Dance schools (including children's & professionals)	2	D	D	D	b	D	D
61169	All other schools & instruction	3	D	D	D	a	D	D
ROCKFORD, MI								
61	Educational services	1	D	D	D	a	D	D
ROMEO, MI *								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
ROMULUS, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ROOSEVELT PARK, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
ROSEVILLE, MI								
61	Educational services	6	2 178	989	235	89	3.3	62.8
611	Educational services	6	2 178	989	235	89	3.3	62.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
ROYAL OAK, MI								
61	Educational services	13	4 036	1 791	414	104	11.7	.8
611	Educational services	13	4 036	1 791	414	104	11.7	.8
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	2	D	D	D	a	D	D
6116	Other schools & instruction	9	2 867	1 304	266	83	13.6	—
61169	All other schools & instruction	3	D	D	D	b	D	D
611692	Automobile driving schools	1	D	D	D	b	D	D
SAGINAW, MI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
SAGINAW TOWNSHIP, MI								
61	Educational services	9	1 507	555	115	50	51.6	—
611	Educational services	9	1 507	555	115	50	51.6	—
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
ST. CLAIR SHORES, MI								
61	Educational services	9	2 955	887	213	80	29.9	—
611	Educational services	9	2 955	887	213	80	29.9	—
6115	Technical & trade schools	4	917	387	51	11	77.6	—
61151	Technical & trade schools	4	917	387	51	11	77.6	—
ST. JOHNS, MI								
61	Educational services	1	D	D	D	a	D	D
ST. JOSEPH, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SALINE, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
SCIO TOWNSHIP, MI								
61	Educational services	5	3 319	1 310	287	45	7.0	—
611	Educational services	5	3 319	1 310	287	45	7.0	—
6116	Other schools & instruction	4	D	D	D	b	D	D

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							From administrative records ¹	Estimated ²
SHELBY TOWNSHIP, MI								
61	Educational services	10	3 442	1 441	372	74	24.8	—
611	Educational services	10	3 442	1 441	372	74	24.8	—
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	8	D	D	D	b	D	D
61161	Fine arts schools	4	1 055	227	62	19	27.2	—
611610	Fine arts schools	4	1 055	227	62	19	27.2	—
6116101	Dance schools (including children's & professionals')	4	1 055	227	62	19	27.2	—
SOUTHFIELD, MI								
61	Educational services	37	56 714	20 681	4 092	595	7.3	15.2
611	Educational services	37	56 714	20 681	4 092	595	7.3	15.2
6114	Business schools, & computer & management training	18	23 668	6 776	1 605	156	6.3	29.4
61142	Computer training	10	16 475	3 981	861	98	8.1	42.0
611420	Computer training	10	16 475	3 981	861	98	8.1	42.0
61143	Professional & management development training	6	D	D	D	b	D	D
611430	Professional & management development training	6	D	D	D	b	D	D
6115	Technical & trade schools	6	10 190	3 393	792	133	—	16.2
61151	Technical & trade schools	6	10 190	3 393	792	133	—	16.2
611519	Other trade & technical schools	6	10 190	3 393	792	133	—	16.2
6116	Other schools & instruction	8	D	D	D	b	D	D
61169	All other schools & instruction	4	D	D	D	b	D	D
611691	Exam preparation & tutoring	3	D	D	D	b	D	D
6117	Educational support services	5	D	D	D	c	D	D
61171	Educational support services	5	D	D	D	c	D	D
611710	Educational support services	5	D	D	D	c	D	D
SOUTHGATE, MI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
SOUTH LYON, MI								
61	Educational services	2	D	D	D	a	D	D
SPRINGFIELD, MI								
61	Educational services	1	D	D	D	b	D	D
611	Educational services	1	D	D	D	b	D	D
6116	Other schools & instruction	1	D	D	D	b	D	D
SPRINGFIELD TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
SPRING LAKE, MI								
61	Educational services	1	D	D	D	a	D	D
STERLING HEIGHTS, MI								
61	Educational services	11	1 639	654	163	54	33.4	11.8
611	Educational services	11	1 639	654	163	54	33.4	11.8
6116	Other schools & instruction	9	D	D	D	b	D	D
61161	Fine arts schools	6	976	271	68	39	7.9	—
611610	Fine arts schools	6	976	271	68	39	7.9	—
6116101	Dance schools (including children's & professionals')	6	976	271	68	39	7.9	—
SUMMIT TOWNSHIP, MI								
61	Educational services	3	D	D	D	b	D	D
611	Educational services	3	D	D	D	b	D	D
SWARTZ CREEK, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

[Includes only establishments with payroll. For meaning of abbreviations and symbols, see introductory text. For explanation of terms, see Appendix A. For information on geographic areas followed by *, see Appendix D]

NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
TAYLOR, MI								
61	Educational services	7	2 942	1 426	334	87	9.8	7.2
611	Educational services	7	2 942	1 426	334	87	9.8	7.2
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
TECUMSEH, MI								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D
THOMAS TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
THREE RIVERS, MI								
61	Educational services	1	D	D	D	a	D	D
TRAVERSE CITY, MI *								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
TRAVERSE CITY, MI (GRAND TRAVERSE COUNTY PART) *								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
61169	All other schools & instruction	2	D	D	D	b	D	D
TRENTON, MI								
61	Educational services	2	D	D	D	a	D	D
TROY, MI								
61	Educational services	35	28 075	8 672	2 239	415	9.6	5.3
611	Educational services	35	28 075	8 672	2 239	415	9.6	5.3
6114	Business schools, & computer & management training	15	21 500	6 320	1 641	270	3.4	4.5
61142	Computer training	6	3 987	890	190	20	13.6	4.5
611420	Computer training	6	3 987	890	190	20	13.6	4.5
61143	Professional & management development training	9	17 513	5 430	1 451	250	1.0	4.6
611430	Professional & management development training	9	17 513	5 430	1 451	250	1.0	4.6
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	b	D	D
6116	Other schools & instruction	14	4 538	1 409	356	104	23.4	9.1
61161	Fine arts schools	6	840	286	79	28	—	36.1
611610	Fine arts schools	6	840	286	79	28	—	36.1
61169	All other schools & instruction	4	2 405	624	156	40	37.2	—
UTICA, MI								
61	Educational services	3	196	29	5	2	100.0	—
VAN BUREN TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
VIENNA TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
WALKER, MI								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WALLED LAKE, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WARREN, MI								
61	Educational services	13	2 375	882	232	45	16.1	18.7
611	Educational services	13	2 375	882	232	45	16.1	18.7
6115	Technical & trade schools	3	531	266	76	10	—	—
61151	Technical & trade schools	3	531	266	76	10	—	—
6116	Other schools & instruction	7	D	D	D	b	D	D
WASHINGTON TOWNSHIP BALANCE, MI *								
61	Educational services	1	D	D	D	a	D	D
WATERFORD TOWNSHIP, MI								
61	Educational services	10	7 340	2 120	486	117	6.4	.8
611	Educational services	10	7 340	2 120	486	117	6.4	.8
6115	Technical & trade schools	4	D	D	D	c	D	D
61151	Technical & trade schools	4	D	D	D	c	D	D
611512	Flight training	1	D	D	D	b	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
WAYNE, MI								
61	Educational services	2	D	D	D	b	D	D
611	Educational services	2	D	D	D	b	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
WEST BLOOMFIELD TOWNSHIP, MI								
61	Educational services	19	5 105	1 477	328	127	15.8	8.1
611	Educational services	19	5 105	1 477	328	127	15.8	8.1
6116	Other schools & instruction	13	2 755	862	220	104	26.7	15.0
61161	Fine arts schools	4	734	143	36	18	34.9	—
611610	Fine arts schools	4	734	143	36	18	34.9	—
61169	All other schools & instruction	6	1 699	620	137	47	9.2	24.2
WESTLAND, MI								
61	Educational services	8	2 486	777	182	75	45.2	—
611	Educational services	8	2 486	777	182	75	45.2	—
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	1 407	423	118	49	28.4	—
WHITEHALL, MI								
61	Educational services	1	D	D	D	a	D	D
WHITE LAKE TOWNSHIP, MI								
61	Educational services	1	D	D	D	a	D	D
WILLIAMSTON, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
WIXOM, MI								
61	Educational services	5	2 178	1 034	154	18	35.0	1.0
611	Educational services	5	2 178	1 034	154	18	35.0	1.0
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
WYANDOTTE, MI								
61	Educational services	3	197	40	10	6	100.0	—

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
WYOMING, MI								
61	Educational services	8	2 812	1 224	273	62	27.7	6.5
611	Educational services	8	2 812	1 224	273	62	27.7	6.5
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
YPSILANTI, MI								
61	Educational services	6	2 234	1 028	178	40	47.3	42.3
611	Educational services	6	2 234	1 028	178	40	47.3	42.3
6115	Technical & trade schools	3	D	D	D	b	D	D
61151	Technical & trade schools	3	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	a	D	D
YPSILANTI TOWNSHIP, MI								
61	Educational services	2	D	D	D	a	D	D
ZEELAND, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ALLEGAN COUNTY, MI								
61	Educational services	4	D	D	D	a	D	D
611	Educational services	4	D	D	D	a	D	D
BALANCE OF ANTRIM COUNTY, MI								
61	Educational services	3	309	41	11	9	87.4	12.6
611	Educational services	3	309	41	11	9	87.4	12.6
BALANCE OF BARRY COUNTY, MI								
61	Educational services	5	1 243	232	59	17	72.5	27.5
611	Educational services	5	1 243	232	59	17	72.5	27.5
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF BAY COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BENZIE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF BERRIEN COUNTY, MI								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	a	D	D
61169	All other schools & instruction	2	D	D	D	a	D	D
BALANCE OF BRANCH COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF CHEBOYGAN COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF CHIPPEWA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

See footnotes at end of table.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF CLINTON COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF EATON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF EMMET COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF GRAND TRAVERSE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF HILLSDALE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF INGHAM COUNTY, MI								
61	Educational services	8	D	D	D	b	D	D
611	Educational services	8	D	D	D	b	D	D
6116	Other schools & instruction	2	D	D	D	b	D	D
BALANCE OF IONIA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ISABELLA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF JACKSON COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF KALAMAZOO COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KALKASKA COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF KENT COUNTY, MI								
61	Educational services	9	1 702	650	157	53	62.6	1.6
611	Educational services	9	1 702	650	157	53	62.6	1.6
BALANCE OF LAPEER COUNTY, MI								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	2	D	D	D	b	D	D
61151	Technical & trade schools	2	D	D	D	b	D	D
BALANCE OF LEELANAU COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF LENAWEE COUNTY, MI								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
6116	Other schools & instruction	4	D	D	D	b	D	D
BALANCE OF LIVINGSTON COUNTY, MI								
61	Educational services	5	D	D	D	a	D	D
611	Educational services	5	D	D	D	a	D	D

See footnotes at end of table.

Table 4. Summary Statistics for Firms Subject to Federal Income Tax for Places: 1997—Con.

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NAICS code	Geographic area and kind of business	Establishments (number)	Receipts (\$1,000)	Annual payroll (\$1,000)	First-quarter payroll (\$1,000)	Paid employees for pay period including March 12 (number)	Percent of receipts—	
							From administrative records ¹	Estimated ²
BALANCE OF MACKINAC COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
BALANCE OF MARQUETTE COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF MASON COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MENOMINEE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
611	Educational services	1	D	D	D	a	D	D
6115	Technical & trade schools	1	D	D	D	a	D	D
61151	Technical & trade schools	1	D	D	D	a	D	D
BALANCE OF MIDLAND COUNTY, MI								
61	Educational services	3	196	60	10	5	100.0	—
BALANCE OF MONROE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF MUSKEGON COUNTY, MI								
61	Educational services	3	D	D	D	a	D	D
BALANCE OF OAKLAND COUNTY, MI								
61	Educational services	11	8 695	2 935	728	210	43.9	8.5
611	Educational services	11	8 695	2 935	728	210	43.9	8.5
6115	Technical & trade schools	2	D	D	D	a	D	D
61151	Technical & trade schools	2	D	D	D	a	D	D
6116	Other schools & instruction	5	D	D	D	c	D	D
61163	Language schools	2	D	D	D	c	D	D
611630	Language schools	2	D	D	D	c	D	D
BALANCE OF OTSEGO COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF OTTAWA COUNTY, MI								
61	Educational services	3	D	D	D	a	D	D
611	Educational services	3	D	D	D	a	D	D
BALANCE OF PRESQUE ISLE COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D
BALANCE OF ROSCOMMON COUNTY, MI								
61	Educational services	2	D	D	D	a	D	D
BALANCE OF SAGINAW COUNTY, MI								
61	Educational services	5	D	D	D	b	D	D
611	Educational services	5	D	D	D	b	D	D
6115	Technical & trade schools	3	D	D	D	a	D	D
61151	Technical & trade schools	3	D	D	D	a	D	D
611511	Cosmetology & barber schools	1	D	D	D	a	D	D
BALANCE OF ST. CLAIR COUNTY, MI								
61	Educational services	4	D	D	D	b	D	D
611	Educational services	4	D	D	D	b	D	D
BALANCE OF SANILAC COUNTY, MI								
61	Educational services	1	D	D	D	a	D	D

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							From administrative records ¹	Estimated ²
	BALANCE OF SHIAWASSEE COUNTY, MI							
61	Educational services	2	D	D	D	a	D	D
	BALANCE OF TUSCOLA COUNTY, MI							
61	Educational services	1	D	D	D	a	D	D
	BALANCE OF VAN BUREN COUNTY, MI							
61	Educational services	2	D	D	D	a	D	D
611	Educational services	2	D	D	D	a	D	D
	BALANCE OF WASHTENAW COUNTY, MI							
61	Educational services	9	D	D	D	a	D	D
611	Educational services	9	D	D	D	a	D	D
	BALANCE OF WEXFORD COUNTY, MI							
61	Educational services	1	D	D	D	a	D	D

¹Includes receipts information obtained from administrative records of other Federal agencies.

²Includes receipts information which was imputed based on historic company ratios or administrative records, or on industry averages.

Appendix A.

Explanation of Terms

ANNUAL PAYROLL

Payroll includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation allowances, sick-leave pay, and employee contributions to qualified pension plans paid during the year to all employees. Also included are tips and gratuities received by employees from patrons and reported to employers and the value of payments in kind (e.g., free meals and lodging). If an employee works at more than one location, the payroll is included in the one location where they spend most of their time. Also included are salaries of professional service organizations or associations which operate under state professional corporation statutes and file a corporate Federal income tax return. Excluded are payrolls of departments or concessions operated by other companies at the establishment. For corporations, payroll includes amounts paid to officers and executives; for unincorporated businesses, it does not include profit or other compensation of proprietors or partners. Payroll is reported before deductions for social security, income tax, insurance, union dues, etc. This definition of payroll is the same as that used by the Internal Revenue Service (IRS) on Form 941.

EXPENSES (\$1,000)

Includes program service grants, specified assistance to individuals, benefits paid to or for members, payroll, employee benefits, payroll taxes, interest and rent expenses, cost of supplies used for operation, cost of merchandise sold, depreciation expenses, fundraising expenses, contracted or purchased services, and other expenses charged to operations during 1997. Expenses exclude outlays for the purchase of real estate; construction and all other capital improvements; funds invested; assessments or dues paid to the parent or other chapters of the same organization; incomes taxes; sales and other taxes collected directly from customers or clients and paid directly to a local, state, or Federal tax agency; and, for fundraising organizations, funds transferred to charities and other organizations.

FIRST-QUARTER PAYROLL (\$1,000)

Represents payroll paid to persons employed at any time during the quarter January to March 1997.

NUMBER OF ESTABLISHMENTS

An establishment is a single physical location at which business is conducted and/or services are provided. It is not necessarily identical with a company or enterprise,

which may consist of one establishment or more. Economic census figures represent a summary of reports for individual establishments rather than companies. For cases where a census report was received, separate information was obtained for each location where business was conducted. When administrative records of other Federal agencies were used instead of a census report, no information was available on the number of locations operated. Each economic census establishment was tabulated according to the physical location at which the business was conducted. The count of establishments represents those in business at any time during 1997.

When two activities or more were carried on at a single location under a single ownership, all activities generally were grouped together as a single establishment. The entire establishment was classified on the basis of its major activity and all data for it were included in that classification. However, when distinct and separate economic activities (for which different industry classification codes were appropriate) were conducted at a single location under a single ownership, separate establishment reports for each of the different activities were obtained in the census. An establishment is included in the census if it is an employer, the establishment has \$1,000 in payroll, and was in operation at any time during 1997. Leased service departments (separately owned businesses operated as departments or concessions of other service establishments or of retail businesses, such as a separately owned shoeshine parlor in a barber shop, or a beauty shop in a department store) are treated as separate service establishments for census purposes. Leased retail departments located in service establishments (e.g., a gift shop located in a hotel) are considered separate retail establishments.

NUMBER OF PAID EMPLOYEES FOR PAY PERIOD INCLUDING MARCH 12

Paid employees consists of full-time and part-time employees, including salaried officers and executives of corporations, who were on the payroll during the pay period including March 12. Included are employees on paid sick leave, paid holidays, and paid vacations; and members of a professional service organization or association which operates under state professional corporation statutes and files a corporate Federal income tax return. Not included are proprietors and partners of unincorporated businesses, and employees of departments or concessions operated by other companies at the establishment. The definition of paid employees is the same as that used on IRS Form 941.

RECEIPTS/REVENUE (\$1,000)

Receipts (basic dollar volume measure for service establishments of firms subject to Federal income tax). Includes receipts from customers or clients for services rendered, from the use of facilities, and from merchandise sold during 1997 whether or not payment was received in 1997. For advertising agencies, travel industries, and other service establishments operating on a commission basis, receipts include commissions, fees, and other operating income, NOT gross billings and sales. Excise taxes on gasoline, liquor, tobacco, etc., which are paid by the manufacturer or wholesaler and passed on in the cost of goods purchased by the service establishment, are also included. The establishments share of receipts from departments, concessions, and vending and amusement machines operated by others are included as part of receipts. Receipts also include the total value of service contracts, market value of compensation received in lieu of cash, amounts received for work subcontracted to others, and dues and assessments from members and affiliates. Receipts from services provided to foreign customers from U.S. locations, including services preformed for foreign parent firms, subsidiaries, and branches are included.

Receipts are net after deductions for refunds and allowances for merchandise returned by customers. Receipts do not include sales, occupancy, admissions, or other taxes collected from customers and remitted directly by the firm to a local, state, or Federal tax agency, nor do they include income from such sources as contributions, gifts, and grants; dividends, interest, and investments; or sale or rental of real estate. Also excluded are receipts (gross) of departments and concessions which are operated by others; sales of used equipment rented or leased to customers; domestic intracompany transfers; receipts of foreign subsidiaries; and other nonoperating income, such as royalties, franchise fees, etc. Receipts do not include service receipts of manufacturers, wholesalers, retail establishments, or other businesses whose primary activity is other than service. They do, however, include receipts other

than from services rendered (e.g., sale of merchandise to individuals or other businesses) by establishments primarily engaged in performing services and classified in the service industries.

Revenue (basic dollar volume measure for firms exempt from Federal income tax). Includes revenue from customers or clients for services rendered and merchandise sold during 1997, whether or not payment was received in 1997, and gross sales of merchandise, minus returns and allowances. Also included are income from interest, dividends, gross rents (including display space rentals and share of receipts from departments operated by other companies), gross contributions, gifts, grants (whether or not restricted for use in operations), royalties, dues and assessments from members and affiliates, commissions earned from the sale of merchandise owned by others (including commissions from vending machine operators), and gross receipts from fundraising activities. Receipts from taxable business activities of firms exempt from Federal income tax (unrelated business income) are also included in revenue.

Revenue does not include sales, admissions, or other taxes collected by the organization from customers or clients and paid directly to a local, state, or Federal tax agency; income from the sale of real estate, investments, or other assets (except inventory held for resale); gross receipts of departments, concessions, etc., that are operated by others; and amounts transferred to operating funds from capital or reserve funds.

SALES, RECEIPTS, OR REVENUE ESTIMATED (PERCENT)

Percent of total sales/receipts/revenue that was imputed based on historic company ratios or administrative records, or on industry averages.

SALES, RECEIPTS, OR REVENUE FROM ADMINISTRATIVE RECORDS (PERCENT)

Percent of total sales/receipts/revenue obtained from administrative records of other Federal agencies.

Appendix B.

NAICS Codes, Titles, and Descriptions

61 EDUCATIONAL SERVICES

The Educational Services sector comprises establishments that provide instruction and training in a wide variety of subjects. This instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers. These establishments may be privately owned and operated for profit or not for profit, or they may be publicly owned and operated. They may also offer food and accommodation services to their students.

Educational services are usually delivered by teachers or instructors that explain, tell, demonstrate, supervise, and direct learning. Instruction is imparted in diverse settings, such as educational institutions, the workplace, or the home through correspondence, television, or other means. It can be adapted to the particular needs of the students, for example sign language can replace verbal language for teaching students with hearing impairments. All industries in the sector share this commonality of process, namely, labor inputs of instructors with the requisite subject matter expertise and teaching ability.

611 Educational Services

Industries in the Educational Services subsector provide instruction and training in a wide variety of subjects. The instruction and training is provided by specialized establishments, such as schools, colleges, universities, and training centers.

The subsector is structured according to level and type of educational services. Elementary and secondary schools, junior colleges and colleges, universities, and professional schools correspond to a recognized series of formal levels of education designated by diplomas, associate degrees (including equivalent certificates), and degrees. The remaining industry groups are based more on the type of instruction or training offered and the levels are not always as formally defined. The establishments are often highly specialized, many offering instruction in a very limited subject matter, for example ski lessons or one specific computer software package. Within the sector, the level and types of training that are required of the instructors and teachers vary depending on the industry.

Establishments that manage schools and other educational establishments on a contractual basis are classified in this subsector if they both manage the operation and provide the operating staff. Such establishments are classified in the educational services subsector based on the type of facility managed and operated.

6114 Business Schools and Computer and Management Training

This NAICS industry group includes establishments classified in the following NAICS industries: 61141, Business and Secretarial Schools; 61142, Computer Training; and 61143, Professional and Management Development Training.

61141 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

611410 Business and Secretarial Schools

This industry comprises establishments primarily engaged in offering courses in office procedures and secretarial and stenographic skills and may offer courses in basic office skills, such as word processing. In addition, these establishments may offer such classes as office machine operation, reception, communications, and other skills designed for individuals pursuing a clerical or secretarial career.

The data published with NAICS code 611410 are comprised of the following SIC industry:

8244 Business and Secretarial Schools

61142 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611420 Computer Training

This industry comprises establishments primarily engaged in conducting computer training (except computer repair), such as computer programming, software

packages, computerized business systems, computer electronics technology, computer operations, and local area network management. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611420 are comprised of this part of the following SIC industry:

8243 (pt) Computer Training, (Except Computer Repair Training)

61143 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

611430 Professional and Management Development Training

This industry comprises establishments primarily engaged in offering an array of short duration courses and seminars for management and professional development. Training for career development may be provided directly to individuals or through employers' training programs; and courses may be customized or modified to meet the special needs of customers. Instruction may be provided at the establishment's facilities or at an off-site location, including the client's own facilities.

The data published with NAICS code 611430 are comprised of this part of the following SIC industry:

8299 (pt) Professional and Management Development Training

6115 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

61151 Technical and Trade Schools

This industry comprises establishments primarily engaged in offering vocational and technical training in a variety of technical subjects and trades. The training often leads to job-specific certification.

611511 Cosmetology and Barber Schools

This U.S. industry comprises establishments primarily engaged in offering training in barbering, hair styling, or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

The data published with NAICS code 611511 are comprised of these parts of the following SIC industries:

7231 (pt) Beauty and Cosmetology Schools

7241 (pt) Barber Colleges

6115111 Beauty and Cosmetology Schools

Establishments primarily engaged in offering training in hair styling or the cosmetic arts, such as makeup or skin care. These schools provide job-specific certification.

6115112 Barber Colleges

Establishments primarily engaged in offering training in barbering. These schools provide nonacademic certification.

611512 Flight Training

This U.S. industry comprises establishments primarily engaged in offering aviation and flight training. These establishments may offer vocational training, recreational training, or both.

The data published with NAICS code 611512 are comprised of these parts of the following SIC industries:

8249 (pt) Aviation Schools (Excluding Flying Instruction)

8299 (pt) Flying Instruction

6115121 Flying Instruction

Establishments primarily engaged in offering flight training. These establishments may offer vocational training, recreational training, or both.

6115122 Aviation Schools (Except Flying Instruction)

Establishments primarily engaged in offering aviation training (except flight training). These establishments may offer vocational training, recreational training, or both.

611513 Apprenticeship Training

This U.S. industry comprises establishments primarily engaged in offering apprenticeship training programs. These programs involve applied training as well as course work.

The data published with NAICS code 611513 are comprised of this part of the following SIC industry:

8249 (pt) Apprenticeship Training

611519 Other Technical and Trade Schools

This U.S. industry comprises establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation

and flight training, and apprenticeship training). The curriculums offered by these schools are highly structured and specialized and lead to job-specific certification.

The data published with NAICS code 611519 are comprised of these parts of the following SIC industries:

8243 (pt) Computer Repair Training

8249 (pt) Other Technical and Trade Schools

8249 (pt) Truck Driving Schools

6115191 Other Technical and Trade Schools (Except Computer Repair and Truck Driving Schools)

Establishments primarily engaged in offering job or career vocational or technical courses (except cosmetology and barber training, aviation and flight training, computer repair training, truck driving instruction, and apprenticeship training). The curriculums offered by these establishments are highly structured and specialized and generally lead to job-specific certification.

6115192 Computer Repair Training

Establishments primarily engaged in conducting training in the repair and maintenance of computers and computer peripheral equipment.

6115193 Truck Driving Schools

Establishments primarily engaged in offering truck and bus driving instruction. Also included are construction equipment operation schools.

6116 Other Schools and Instruction

This industry group comprises establishments primarily engaged in offering or providing instruction (except academic schools, colleges, and universities; and business, computer, management, technical, or trade instruction).

61161 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

611610 Fine Arts Schools

This industry comprises establishments primarily engaged in offering instruction in the arts, including dance, art, drama, and music.

The data published with NAICS code 611610 are comprised of these parts of the following SIC industries:

7911 (pt) Dance School or Studio Providing Instruction (Including Children's and Professionals')

8299 (pt) Art, Drama, and Music Schools

6116101 Dance Schools (Including Children's and Professionals')

Establishments primarily engaged in teaching dance to children and adults.

6116102 Art, Drama, and Music Schools

Establishments primarily engaged in offering instruction in the arts, including art, drama, and music.

61162 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

611620 Sports and Recreation Instruction

This industry comprises establishments, such as camps and schools, primarily engaged in offering instruction in athletic activities to groups of individuals. Overnight and day sports instruction camps are included in this industry.

The data published with NAICS code 611620 are comprised of this part of the following SIC industry:

7999 (pt) Sports and Recreation Instruction

61163 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

611630 Language Schools

This industry comprises establishments primarily engaged in offering foreign language instruction (including sign language). These establishments are designed to offer language instruction ranging from conversational skills for personal enrichment to intensive training courses for career or educational opportunities.

The data published with NAICS code 611630 are comprised of this part of the following SIC industry:

8299 (pt) Language Schools

61169 All Other Schools and Instruction

This industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, and language instruction). Also excluded from this industry are academic schools, colleges, and universities.

611691 Exam Preparation and Tutoring

This U.S. industry comprises establishments primarily engaged in offering preparation for standardized examinations and/or academic tutoring services.

The data published with NAICS code 611691 are comprised of this part of the following SIC industry:

8299 (pt) Exam Preparation and Tutoring

611692 Automobile Driving Schools

This U.S. industry comprises establishments primarily engaged in offering automobile driving instruction.

The data published with NAICS code 611692 are comprised of this part of the following SIC industry:

8299 (pt) Automobile Driving Instruction

611699 All Other Miscellaneous Schools and Instruction

This U.S. industry comprises establishments primarily engaged in offering instruction (except business, computer, management, technical, trade, fine arts, athletic, language instruction, tutoring, and automobile driving instruction). Also excluded from this industry are academic schools, colleges, and universities.

The data published with NAICS code 611699 are comprised of this part of the following SIC industry:

8299 (pt) All Other Miscellaneous Schools and Instruction

6117 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

61171 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

611710 Educational Support Services

This industry comprises establishments primarily engaged in providing noninstructional services that support educational processes or systems.

The data published with NAICS code 611710 are comprised of these parts of the following SIC industries:

8299 (pt) Educational Support Services

8748 (pt) Educational Testing and Evaluation Services

6117101 Educational Support Services (Except Educational Test Development and Evaluation Services)

Establishments primarily engaged in providing noninstructional services that support educational processes systems, such as educational counseling, educational curriculum development, and student exchange programs.

6117102 Educational Test Development and Evaluation Services

Establishments primarily engaged in providing educational test development and evaluation services.

Appendix C.

Coverage and Methodology

MAIL/NONMAIL UNIVERSE

For this sector, large- and medium-size firms, plus all firms known to operate more than one establishment, were sent questionnaires to be completed and returned to the Census Bureau by mail. For most very small firms, data from existing administrative records of other Federal agencies were used instead. These records provided basic information on location, kind of business, receipts, payroll, number of employees, and legal form of organization.

Firms in the 1997 Economic Census were divided into the mail universe and nonmail universe. The coverage of and the method of obtaining census information from each are described below:

1. The mail universe consisted of firms for which information was obtained by means of a mail canvass and included:
 - a. Large employers, i.e., all multiestablishment firms, and all employer firms with payroll above a specified cutoff (The term “employers” refers to firms with one or more paid employees at any time during 1997 as shown in the active administrative records of other Federal agencies.).
 - b. A sample of small employers, i.e., single-establishment firms with payroll below a specified cutoff, in classifications for which specialized data precluded reliance solely on administrative records sources.
2. The nonmail universe consisted of firms that were not required to file a regular census return and included:
 - a. Selected small employers, i.e., single-establishment firms with payroll below a specified cutoff. Although the payroll cutoff varied by kind of business, small employers in the nonmail universe generally included firms with less than 10 employees and represented about 10 percent of total receipts of establishments covered in the census. Data on receipts, payroll, and employment for small employers in the nonmail universe were derived or estimated from administrative records of other Federal agencies.
 - b. All taxable nonemployers, i.e., all firms subject to Federal income tax with no paid employees during 1997. Receipts information for these firms was obtained from administrative records of other Federal agencies. Although consisting of many firms,

nonemployers accounted for less than 10-percent of total receipts of all establishments covered in the census. The census included only those nonemployer firms which reported a receipts volume of \$1,000 or more during 1997. Establishments exempt from Federal income tax with no paid employees were excluded as in previous censuses. Data for nonemployers are not included in this report, but are released as part of the Core Business Statistics Series.

INDUSTRY CLASSIFICATION OF ESTABLISHMENTS

The classifications for all establishments in this sector were assigned in accordance with the 1997 North American Industry Classification System (NAICS) Manual, United States. NAICS is a common classification system developed by the United States, Canada, and Mexico. This system replaces the 1987 Standard Industrial Classification (SIC) that was used in previous censuses. Appendix A of the 1997 NAICS manual provides information on the comparability between the 1987 SIC and the 1997 NAICS. More information on NAICS is available in the NAICS manual and at www.census.gov/naics.

The method of assigning classifications, and the level of detail at which establishments were classified, differed between the mail and nonmail universe as follows:

1. The mail universe.
 - Establishments in the mail universe were classified on the basis of their self-designation, sources of receipts, and other industry-specific inquiries.
2. The nonmail universe.
 - a. Selected small employers were classified on the basis of the most current kind-of-business classification available from one of the Census Bureau's current sample surveys or the 1992 Economic Census. Otherwise, the classification was obtained from administrative records of other Federal agencies. If the census or administrative record classifications proved inadequate (none corresponded to a 1997 Economic Census classification in the detail required for employers), the firm was sent a brief inquiry requesting information necessary to assign a 1997 census kind-of-business code.
 - b. Nonemployers were classified on the basis of information obtained from administrative records of other Federal agencies.

METHOD OF ASSIGNING TAX STATUS

For kind-of-business classifications where there were substantial numbers of taxable and tax-exempt establishments, establishments were classified based on the Federal income tax filing requirement for the establishment or organization. This classification was based primarily on the response to an inquiry on the census questionnaire. Establishments that indicated that all or part of their income was exempt from Federal income tax under provisions of section 501 of the Internal Revenue Service (IRS) code were classified as tax-exempt; establishments indicating no such exemption were classified as taxable. All government-operated hospitals were classified as tax-exempt. For establishments in the nonmail universe, the tax status classification was based upon the type of tax return filed by the firm or organization.

For selected kind-of-business classifications that are comprised primarily of tax-exempt establishments, all establishments in those classifications were defined as tax-exempt. All establishments in the remaining kind-of-business classifications (comprised primarily of taxable establishments) were defined as taxable.

RELIABILITY OF DATA

All data compiled for this sector are subject to nonsampling errors. Nonsampling errors can be attributed to many sources: inability to identify all cases in the actual universe; definition and classification difficulties; differences in the interpretation of questions; errors in recording or coding the data obtained; and other errors of collection, response, coverage, processing, and estimation for missing or misreported data.

Data presented in the Miscellaneous Subjects and the Sources of Receipt or Revenue reports for this sector are subject to sampling errors as well as nonsampling errors. Specifically, these data are estimated based on information obtained from census questionnaires mailed to all large employers and to a sample of small employers in the universe. Sampling errors affect these estimates insofar as they may differ from results that would be obtained from a complete enumeration.

The accuracy of these tabulated data is determined by the joint effects of the various nonsampling errors or by the joint effects of sampling and nonsampling errors. No direct measurement of these effects has been obtained except for estimation for missing or misreported data;

however, precautionary steps were taken in all phases of the collection, processing, and tabulation of the data in an effort to minimize the effects of nonsampling errors.

The Census Bureau obtains limited information extracted from administrative records of other Federal agencies. This information is used in conjunction with other information available to the Census Bureau to develop estimates for nonemployers, small employers, and other establishments for which responses were not received in time for publication.

TREATMENT OF NONRESPONSE

Census report forms included two different types of inquiries, "basic" and "industry-specific." Data for the basic inquiries, which include location, kind of business or operation, receipts or revenue, payroll, number of employees, and legal form of organization, were available from a combination of sources for all establishments. Data for industry-specific inquiries, tailored to the particular kinds of business or operation covered by the report, were available only from the establishments in the mail universe that completed the appropriate inquiries on the questionnaire.

Data for industry-specific inquiries in this sector were expanded in most cases to account for establishments that did not respond to the particular inquiry for which data are presented. Data presented for industry-specific inquiries based on a December 31 reference date were expanded in direct relationship to total receipts or revenue of only those establishments in business at the end of the year. Unless otherwise noted in specific reports, data for other industry-specific inquiries were expanded in direct relationship to total receipts or revenue of all establishments included in the category. In a few cases expansion on the basis of the receipts or revenue item was not appropriate, and another basic data item was used as the basis for expansion of reported data to account for nonrespondents.

All reports in which data were expanded to account for nonmail employers and nonrespondents include a coverage indicator for each publication category, which shows the receipts or revenue of establishments responding to the industry-specific inquiry as a percent of total receipts or revenue for all establishments for which data are shown. For some inquiries, coverage is determined by the ratio of total payroll or employment of establishments responding to the inquiry to total payroll or employment of all establishments in the category.

Appendix D.

Geographic Notes

MICHIGAN

Clare is in Clare and Isabella Counties.

Commerce township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Commerce township balance contains all of Commerce township except the incorporated place of Wolverine Lake.

Eastpointe name was changed from East Detroit in July 1992.

Grosse Pointe Shores is in Macomb and Wayne Counties.

Holland is in Allegan and Ottawa Counties.

Lake Orion. See “Orion township balance.”

Lansing is in Eaton and Ingham Counties.

Midland is in Bay and Midland Counties.

Milan is in Monroe and Washtenaw Counties.

Niles is in Berrien and Cass Counties.

Northville is in Oakland and Wayne Counties.

Orion township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Orion township balance contains all of Orion township except the incorporated place of Lake Orion.

Oxford. See “Oxford township balance.”

Oxford township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Oxford township balance contains all of Oxford township except the incorporated place of Oxford.

Romeo. See “Washington township balance.”

South Haven is in Allegan and Van Buren Counties.

Traverse City is in Grand Traverse and Leelanau Counties.

Washington township balance. The term “balance” after the township refers to the portion of a township excluding an incorporated place recognized for the 1997 Economic Census. Washington township balance contains all of Washington township except the incorporated place of Romeo.

Wolverine Lake. See “Commerce township balance.”

Appendix E. Metropolitan Areas

MICHIGAN

Ann Arbor, MI PMSA

Lenawee County, MI
Livingston County, MI
Washtenaw County, MI

Benton Harbor, MI MSA

Berrien County, MI

Detroit, MI PMSA

Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA

Ann Arbor, MI PMSA
Lenawee County, MI
Livingston County, MI
Washtenaw County, MI

Detroit, MI PMSA
Lapeer County, MI
Macomb County, MI
Monroe County, MI
Oakland County, MI
St. Clair County, MI
Wayne County, MI

Detroit—Ann Arbor—Flint, MI CMSA—Con.

Flint, MI PMSA
Genesee County, MI

Flint, MI PMSA

Genesee County, MI

Grand Rapids—Muskegon—Holland, MI MSA

Allegan County, MI
Kent County, MI
Muskegon County, MI
Ottawa County, MI

Jackson, MI MSA

Jackson County, MI

Kalamazoo—Battle Creek, MI MSA

Calhoun County, MI
Kalamazoo County, MI
Van Buren County, MI

Lansing—East Lansing, MI MSA

Clinton County, MI
Eaton County, MI
Ingham County, MI

Saginaw—Bay City—Midland, MI MSA

Bay County, MI
Midland County, MI
Saginaw County, MI

